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THE

Young Book-Keeper's Assistant:

SHEWING HIM

In the most *plain* and *easy* Manner,

The *Italian* Way of Stating

DEBTOR and CREDITOR;

WITH

Proper and instructive Notes under every Entry in the *Waste-Book*, (where necessary) by which the Method of Journalizing is rendered more *easy* and *intelligible*; and also the like Notes in the *Journal* and *Ledger*, inserted by Way of Information, how to post the *Journal*, and correct Errors in the *Ledger*: Wherein there are a great Variety of Examples, not only in the *common* and *ordinary Way of buying and selling*, but in that of *trading beyond the Seas*, both for a *Merchant*'s *Self* and in *Company*. All which is contained in two Setts of Books, directing the Learner, not by Precept only, but by Example, how to draw out a new Inventory from the old Books, and insert it in the new ones; and the Trade continued as if it were in the real Shop or 'Compting House.

TO WHICH IS ANNEXED

A SYNOPSIS or COMPENDIUM

OF THE

Whole Art of stating *Debtor* and *Creditor*,

In all the Circumstances of *Book-Keeping*, both in Proper, Factorage and Company Accompts, Domestic and Foreign.

THE WHOLE

Designed for the Use of Schools in *Great-Britain* and *Ireland*, and in the *English* Plantations and Colonies abroad; for the Help and Assistance of Merchants in their several 'Compting-Houses; and for Young Gentlemen at their first Entrances on their Mercantile Apprenticeships.

The like for *Benefit* to the *Scholar* and *Ease* to the *Master*, not extant.

The TWELFTH EDITION.

By THOMAS DILWORTH,

Author of the *New Guide* to the *English Tongue*, *Schoolmasters Assistant*, &c. &c.

LONDON:

Printed and Sold by RICHARD and HENRY CAUSTON, (Successors to the late Mr. HENRY KENT) at the Printing Office, No. 21, in *Finch-Lane*, near the *Royal Exchange*. M,DCC,XCIII.

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A

NEW AND COMPLETE DESCRIPTION OF THE TERRESTRIAL and CELESTIAL GLOBES,

With their ſeveral USES.

In EIGHT PARTS.

CONTAINING

I. Definitions of the ſeveral Parts of the Celeſtial and Terreſtrial GLOBES, both real and imaginary, with their ſeveral Uſes.

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VII. The Uſe of the Celeſtial GLOBE; exemplified in Twenty-ſix Problems, with very eaſy Directions to obtain their Solutions; to which is prefixed a ſhort Account of the *Copernican* Syſtem, and a ſhort Explanation of the latter Part of PARKER's Ephemeris.

VIII. A Continuation of the Uſe of the Celeſtial GLOBE, exemplified in Twenty Nautical Problems, for finding the Latitude at Sea; with the like eaſy Solutions.

To which is annexed,

An APPENDIX,

Concerning the Nature and Uſe of the ORRERY, Or PLANETARIUM.

The Whole, interſperſed with uſeful and inſtructive *Notes*, is deſigned and adapted for the Uſe of Schools, in *Great-Britain* and *Ireland*; and in the *Britiſh Colonies* and *Plantations* abroad.

By THOMAS DILWORTH,

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To the Worthy

Merchants and *Tradeſmen*

OF THE

CITY of *LONDON.*

Gentlemen!

As the major Part of your Children, among other Branches of Literature, are educated in the Principles of *Book-Keeping* (a Science which all Men ought to be acquainted with, but highly worth the Attention of every one concerned in Trade) permit me to put into your Hands the following Treatiſe; which, as it is calculated in the moſt plain, and therefore eaſy Manner, I flatter myſelf will not be unacceptable. Your Approbation of the ſame will very much encourage,

Gentlemen!

Your moſt humble,

And obedient Servant,

Thomas Dilworth.

THE PREFACE.

AMONG the ſeveral Writers on the Subject of Book-Keeping, one would imagine that it was quite exhauſted, and no more Room left for any thing elſe to be ſaid; but as I write not ſo much for the Advancement of the Art itſelf (that being brought to a Degree of Perfection not eaſily to be amended) as for the Eaſe of the Teacher, and to ſave him both Trouble and Time, as well as for the greater Improvement of the Learner, I hope this Treatiſe will be the better accepted.

There is but one that I have ſeen, *viz.* Mr. *Webſter*, who has gone before me in the Method I have choſen, and to him I muſt own myſelf indebted for the Plan: But as that Performance is by much too ſhort; for that and ſome other Reaſons, it gave Occaſion for the Appearance of the following Sheets.

I have, in this Attempt of mine, very much enlarged on the Subject, and have taken in, if not all the common Caſes, at leaſt the major Part of them, together with many others that are more curious, yet not leſs uſeful; and have given ſuch full Explanations on each Entry in the Waſte-Book, and in ſome Places in the Journal and Ledger, that the Teacher has abundantly leſs Trouble than formerly, in attending his Pupils; many Words ſaved; and, I think, but with Submiſſion to better Judges, the Whole made ſo clear and intelligible, that any Tutor may venture to teach by this Book with all the Pleaſure that he can deſire.

The Method of balancing the old Ledger, and drawing an Inventory from the ſame, in order to begin new Books, is not here taught by Precept, but by Example: And to make this appear the plainer to the Pupil, he is ſhewn how this muſt be done, by doing it; the whole Trade for two Months being cloſed, and properly balanced, and an Inventory drawn from thence, and the Trading carried on for ten Months more, without any Interruption. He is alſo actually taught how to balance an Accompt full written, and to remove the ſame to another Folium, as in the Caſh-Book, and likewiſe to correct an Error committed in the Ledger, by placing any Sum of Mony, or Parcel of Goods, to a contrary Accompt; I ſay the Pupil is not told this barely by Precepts, but informed by Examples, he being obliged to do theſe Things himſelf; Errors being made on Purpoſe to give him an Opportunity of properly correcting them. Yet, by the Way, I do not think every Error that may be committed by a good Book-keeper is to be corrected after this Manner: For though to correct a whole Entry in the Ledger, by eracing or obliterating it, is no way juſtifiable, yet a wrong Figure may be, by a light Hand, and a good Penknife, ſo neatly altered, as that a good Eye can ſcarcely diſcern it.

The ſeveral Journal Entries, relating to the receiving and paying of Mony, though omitted by ſome Book-keepers are yet uſed by others, and therefore I have placed them in the Journal as well as in the Caſh-Book, judging it moſt convenient ſo to do for the Learner's ſake, that he may underſtand them the better

Its Bulk I think cannot reaſonably be objected againſt, ſince a Repetition of Examples rather ſerve to give the Learner a good Idea of them, and eſtabliſh them in his Memory, than hinder his Progreſs; while ſingle ones are as ſoon forgot as learnt; and a continual Succeſſion of new Paſſages is ſo far from helping the Learner, that they only ſerve to thruſt out one another. Yet if any Teacher ſhould think the whole too large, as it ſtands divided into two Parts, he may uſe which he pleaſes, but for my own Part I ſhall uſe both.

If any Merchant ſhould object againſt it, as not falling in with his particular Method; I would obſerve that the preſent Manner of treating the Subject

was

was chose before any other, as being the easiest and plainest for the Pupil. Shorter Ways, by experienced Book-keepers, may be used at Pleasure; but to a Person who is to begin with the first Rudiments, and in whom the Foundation must be laid, before the Superstructure can be raised, every difficult Passage ought to be cleared up, and the whole suited to his Understanding.

It is very certain that the Method of Book-keeping, by double Entry, may be applied to every other particular Sort of Business, such as the Tradesman, Farmer, Army, Ship, &c. as well as the Merchant; yet, because each Trade has always something peculiar to itself, it was thought more adviseable to follow that of the Merchant, rather than any other, as being the most general; a good Understanding of which, will enable any Tradesman, of what Denomination soever, to keep his Books, both according to double Entry and his particular Calling.

The Letter *J*, being put at the beginning of every Entry in the Waste-Book, signifies that *that* Entry is journalized.—The several Figures at the Beginning of each Journal Entry, signifies their being posted; the upper Figure denoting the Dr. Side, and the lower Figure the Cr. Side.—The Columns in the Ledger, next after the Day of the Month, both in the Dr. and Cr. Sides, shew the particular Pages in the Journal where those Entries were taken from.—And, in the same Columns, the Letter R signifies Rest or Remainder on the Balance of that particular Accompt where it is placed.—The Column in the Dr. Side next before the Mony, shews the Page where that particular Entry stands on the Cr. Side, and the like Column on the Cr. Side, shews the Page where each particular Entry stands on the Dr. Side.

That a Treatise of this Kind is preferable to written Copies, is I think, so clear, that it is beyond Dispute; inasmuch as written Copies not only rob the Master of a great deal of his Time, but are so liable to be defaced, that it is very hard for him to supply his Scholars with a sufficient Number of them, especially in some of our Academies, where the teaching runs pretty much this Way.

There is a small Difference between the two Ledgers, with regard to the balancing them: The first being only for two Months, every Accompt is kept open till the final closing; whereas in the second, every Accompt is balanced as soon as it is made even, and Lines of Separation are drawn to make it appear so at first Sight, after which it begins again afresh, and so on.

To speak fully of all the Books that are used in an Accompting-House in such a System as this, would be altogether useless, and therefore needless; yet, that the Learner may have such an Idea of them as is necessary here, I will give him a Definition of them all, which I presume will be a sufficient Introduction. And,

1. The Waste Book, is that wherein is wrote whatever occurs in the Business of Merchandizing, whether buying, selling, exchanging, bargaining, shipping, &c. setting down first the Day of the Month and the Year, and beneath that, expressing all the Business done on that Day, together with the Mark, Weight, Measure, &c. of each Commodity bought, sold, received, delivered, or bargained for that Day; as also the Contract in buying and selling, be it for ready Mony, Time, or Barter; drawing a Line between each particular Parcel for Distinction sake. It always begins with the Inventory of a Merchant's Effects and Debts, and contains a compleat Record of every Transaction of his Affairs, with all the Circumstances, in a plain Narration of Matter of Fact; every Transaction following another in the Order of the Dates.

Note, Any one may write in this Book that is of ordinary Capacity, and therefore it ought to be always ready at Hand for that Purpose.

2. The Journal is, in effect, the same with the Waste-Book, it being a compleat Transcript thereof, in the same Order of Time, but in a different Style, with a Line between each particular Parcel. And whereas the Waste-Book

expresses

expreſſes every Tranſaction in a ſimple Narration of what is done, and according to the Capacity of thoſe who underſtand nothing at all of Book-keeping or Accompts, the Journal diſtinguiſhes the Debtors and Creditors as a Preparation for the Ledger: So that no one can poſt out of the Waſte-Book into the Journal but he who underſtands well the Method of Book-keeping.

Note, To an experienced Book-keeper, a Journal without a Waſte-Book, or a Waſte-Book without a Journal is ſufficient.

3. The Ledger is a large Volume, containing all the Tranſactions of a Man's Affairs, in ſuch Order, as that thoſe belonging to every different Subject lie together in one Place; making ſo many diſtinct or ſeveral Accompts. In this Book all the Accompts diſperſed in the Journal are drawn out and ſtated in Debtor and Creditor. To form each Accompt two Pages are required, oppoſite to each other; that on the left Hand ſerving for Debtor, the other for Creditor; by which Means, at any Time, whenever the Merchant pleaſes, he may be ſatisfied how his Eſtate is in general; or how any particular Accompt of Men, Mony, or Wares ſtand: And for the more readily turning to any particular Accompt, the Ledger has always an Alphabet prefixed to it.

Note 1. The Title of every Accompt ought to be entered in this Book, in a Text-Hand on the Dr. Side; and on the Cr. Side, in the ſame Text-Hand, Per Contra Cr.

2. Turn to the Alphabet, and under ſuch Letters as the Title begins with, write down the ſame Title, with the Number of the Page or Folium, where that Accompt is entered.

4. The Debt Book; in which is entered the Day wherein all Sums become due, whether to be paid or received, by Bills of Exchange, Merchandiſes, or otherwiſe, to the End, that by comparing Receipts and Payments, Proviſion may be made in Time, for a Fund for Payment; by receiving Bills, *&c.* due, or taking other Precautions.

Note, Accompts in this Book, like the Ledger, muſt be on two oppoſite Pages; the Monies to be received to be placed on the Left-Hand, and thoſe to be paid, on the Right-Hand.

5. The Caſh-Book, in which is entered all the Sums received and paid daily: It is called the Caſh-Book, becauſe it contains, in Debtor and Creditor, all the Caſh that comes in and goes out of the Merchant's Stock; and uſually, once in a Month, is transferred into the Ledger.

Note, By this Book, a Merchant may know, at any Time, what ready Mony he has by him, without the Trouble of telling it over.

6. The Invoice-Book, which contains an Accompt of all the Goods which a Merchant ſhips off, either for his own Accompt, or for others in Commiſſion, according to the Bills of Lading, with the whole Charges, till on board.

Note 1. The Uſe of this Book is to ſave the Journal from Eraſures, inevitable in taking Accompts or Invoices of the ſeveral Goods received, ſent, or ſold; where it is neceſſary to be very particular, and to render thoſe Invoices eaſier to be found, than they can be in the Waſte-Book.

2. The form of an Invoice of 100 qrs. of Wheat, as mentioned *April* 1; in the ſecond Waſte-Book, will run thus; *viz.*

March 8, 1793.

Invoice of 100 qrs. of Wheat in Sacks, ſhipped on board the good Ship *Swan*, *Wm. Lyon*, Maſter, and conſigned to *Jacob Van Howve* of *Amſterdam*, for the Accompt of *John Simmons*, of *London*, Merchant: Marked and Numbered as *per* Margin.

					l.	s.	d.
	100 qrs. of Wheat,	at 12*s.* *per* qr.	—	—	60	0	0
	200 Sacks	— at 1*s.* each	—	—	10	0	0
JVH	Meeterage	— — — —	—	—	2	0	0
JS	Porterage	— at 1*s.* 6*d.* *per* qr.	—	—	7	10	0
No. 1 to 200	Cartage	— — — —	—	—	5	18	4
	Lighterage	— — — —	—	—	3	0	0
	Freight — —	at 2*s.* *per* qr.	—	—	10	0	0
					98	8	4
	Commiſſion on 98*l.* 8*s.* 4*d.* at 1 *per Cent.*		—	—	—	19	8
					99	8	0

7. The Factorage-Book, which contains an Account of what a Merchant receives to ſell on Commiſſion for others, with all Charges, and of the Diſpoſal thereof.

Note 1. This is only a Copy of the Employer's Accompt of Goods, in the Ledger, in the Language of the Waſte-Book, but muſt be numbered into Foliums like the Ledger.

2. The Form of a Factorage Accompt of the Receipt and Diſpoſal of Paper, Holland and Long Lawn, as mentioned *June* 2, 5, 8 and 12, will run thus; *viz.*

June 12, 1793.

Factory of 1000 Reams of fine Paper; 120 Pieces of Holland; and 100 Pieces of Long Lawn; received from on board the *Dolphin*, *Jacob Swaert*, Maſter, for Accompt of *Abraham Van Schooten*,

		Dr.		
		l.	*s.*	*d.*
To Freight — — — — —		22	6	8
Cuſtom on 1000 Rms. at 2*s.* 2*d.*		108	6	8
120 Ps. Holland, ea. 20 Ells, at 4*d.*		40	0	0
100 Ps. Long Lawn, at 2*s.* —		10	0	0
Lighterage — — — —		3	0	0
Waterage — — — — —		4	12	6
Cartage — — — — —		3	17	4
Porterage — — — — —		3	14	4
Warehouſe Room — — —		1	0	0
		196	17	6
Commiſſion on 910*l.* at 4 *per Cent.*		36	8	0
Neat Proceed — — — —		676	14	6
		910	0	0

Per Contra

1793		Cr. *l.*	*s.*	*d.*
June 5	By Sale of 1000 Rms. of Paper, at 6*s.* *per* Rm.	300	0	0
8	By Sale of 120 Pieces of Holland, at 3*l.* *per* Piece — — —	360	0	0
12	By Sale of 100 Pieces of Long Lawn, at 2*l.* 10*s.* *per* Piece — — —	250	0	0
		910	0	0

8. The Acquittance or Receipt-Book, in which, every one, to whom Mony is paid, muſt give his Receipt for the ſame, expreſſing for whoſe Uſe, or upon what Accompt the ſame is received.

9. The Book of Charges of Merchandiſe, wherein is entered the Charges of every Commodity bought, received, ſhipped, or ſold, whether for Proper, Factorage, or Company Accompt.

10. The Book of Houſe-Expenſes, wherein is inſerted whatever is daily expended in Houſe-keeping, together with ſome other Articles not occurring in Trade, as may be ſeen in the Book of Houſe-Expenſes following.

Note, This Book is neceſſary for Merchants, Factors, and Tradeſmen of all Kinds, to know their yearly Expenſes.

11. The Letter-Book, which contains the Copies of all ſuch Letters as a Merchant ſends, either Inland or Over-ſea, eſpecially ſuch as relate to Trade.

Note 1. When an Anſwer is received, it will be convenient to expreſs at the End of the foregoing Letter, the Date of that which came for an Anſwer.

2. When Letters are received they ſhould be carefully folded up, and indorſed with the Perſon's Name it came from, the Place where it was dated, with the Date, the Time that you received it, and by what Conveyance it came.

3. When an Anſwer is returned to any Letter received, note upon the Letter the Time of anſwering it.

12. The Remembrancer or Note-Book, which, for the Help of the Memory, contains ſuch Buſineſs as the Merchant is to go about.

Note, This is a ſmall Pocket Book, uſed by ſuch Merchants or Tradeſmen, as have a Multitude of Buſineſs to go through, and when ſuch Buſineſs is performed, as is therein mentioned, it may be known by ſome private Mark thereon, or by Obliteration.

Among the aforementioned Books, the Waſte-Book, Journal and Ledger are held to be eſſentially neceſſary; the reſt are auxiliary, of which the Caſh-Book, Book of Houſe-Expenſes, and of Charges of Merchandize, ſerve to eaſe the Ledger; the reſt are kept ſome by one Merchant or Trader, ſome by another, according to the Nature and Circumſtance of his Way of Dealing in the World.

It is generally agreed on, that it was the *Italians*, particularly thoſe of *Venice*, *Genoa*, and *Florence*, who firſt introduced the Method of keeping Books double, or in two Parts; hence among us it is called the *Italian* Method.

And now having finiſhed the Definition and Detail of the Books uſed in the Accompting-Houſe, I ſhall beg Leave to make an Obſervation of another Kind.

Some

PREFACE.

Some (few) Inſtructors of Youth, propoſe to teach Book-keeping in ſix Weeks, ſome in a Month, and ſome in twenty-four Hours, and all of them, in their own propoſed Times, engage to make their Pupils complete Maſters of the Art: But whatever their Pretenſions may be, this Treatiſe (though inferior to none of them) has none ſuch; nor can it be done in ſo ſhort a Time, the Reaſon being very obvious. For,

Firſt, Whoſoever learns Book-keeping, is to ſuppoſe himſelf not at School, but in the 'Compting-Houſe, where Examples in Arithmetic are propoſed out of the ordinary School Way. Now if every ſuch Example be wrought (as it ought to be) and not taken upon Truſt, this will oblige the Pupil to run over his Arithmetical Rules in his Mind, and there faſten them ſecurely. This is a Work of Time.

Secondly, The Method of ſtating Debtor and Creditor conſiſts wholly of Words; and has no Connection at all with the Arithmetical Part, being quite different from it, and conſequently is a Work where ſound Reaſon and Judgment are called in to aſſiſt: And here it is neceſſary for the Pupil ſo to underſtand this Part, as, upon Sight of the Waſte-Book, to be able to journalize and poſt any Paſſage therein, which is alſo a Work of Time.

Thirdly, If to the two former be added the Time that muſt neceſſarily be taken up in writing out a fair Waſte-Book, Journal and Ledger, I think it will very evidently appear, to any conſiderate Perſon, that all this can't be done in ſix Weeks, much leſs in twenty-four Hours. Such haſty Performances in Book-keeping, or in any other Branch of Literature, being more likely to produce a crazy and tottering Building, ſubject to fall at every Blaſt, if not wholly undermine it, rather than make it firm and laſting. And

In order to render the following Treatiſe ſtill more uſeful, as well to Merchants themſelves, in their 'Compting-Houſes, as to Pupils during the Time of their Inſtruction in this neceſſary Science, I have placed at the End, a Synopſis or Compendium of the whole Art of Book-keeping, in which is comprized particular Rules for ſtating Dr. and Cr. in all the Caſes that can poſſibly happen in the whole Courſe of a Merchant's Dealings, whether by himſelf, or in Company, Foreign or Domeſtic: Nothing of this Kind, in ſo full a Manner being any where extant that I know of.—Leſs than all this, in Juſtice to the Subject, I could not ſay, and more I think there is no Occaſion for in this Place, ſince the many uſeful and inſtructive Notes, which are interſperſed in almoſt every Page, ſufficiently ſpeak for themſelves, and declare the Utility of the whole Work.

Upon the Whole; as I was not willing to thruſt it into the World, without ſubjecting it to a very impartial Examination, I applied to my good and worthy Friend Mr. *William Mountain*, F. R. S. Teacher of the Mathematicks, at *Shad Thames*, who being a very able Judge of the Subject, and whom I eſteem *Inſtur omnium*, or in other Words, *Nulli ſecundus*, very readily granted my Requeſt, and honoured me with his kind Remarks, for which I beg leave here to return him my hearty Thanks.

One Word more: As my *Schoolmaſters Aſſiſtant* is made uſe of in many Schools, and increaſes in its Sale; ſo I am not out of Hope that this alſo will meet with the like Approbation; it being compoſed for the ſame Reaſons which that was, *viz.* for the Eaſe of the Teacher, and the Benefit of the Learner. Alſo,

As ſome Errors crept in through Inadvertancy, and eſcaped Correction in the former Editions; I have been at the Pains to go over the Whole again, in the minuteſt and moſt circumſtantial Manner. However if the kind Reader ſhould meet with any Error in the following Work, as it is not impoſſible but he may, notwithſtanding the greateſt Care to the Contrary, he is deſired to correct it with his Pen, and then all will be right.

THE

The WASTE BOOK.

LONDON, *January* 1, 1793.

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
	An INVENTORY of my whole Eſtate, conſiſting of Mony, Goods and Debts, owing to and by me *John Simmons*, taken this Day; and is as follows, *viz.*						
J.	*Imprimis*, I have in ready Mony.....	8000	0	0			
J.I.C.	*Item*, 19 Hhds. of Tobacco, qt. 63 *C.* 1 *qr.* 14 *lb.* at 4*l.* 14*s.* *per C.*	297	17	3			
J.	48 Bags of Pepper, qt. 1026 *lb.* at 16*d.* *per lb.*.....	68	8	0			
J.I.L.	16 Pipes of Canary, at 25 *lb.* *per* Pipe.....	400	0	0			
J.S.C.	30 Bags of Hops, qt. 109 *C.* 1 *qr.* 12 *lb.* at 2*l.* *per C.*.....	218	14	3¼			
J.B.A.	10 Hhds. of French Wine, at 27*l.* *per* Hhd.	270	0	0			
J.	20 Pieces of Holland, qt. 384 Ells, at 3*s.* *per* Ell	57	12	0			
J.	10 Pieces of Broad Cloth, qt. 180 Yards, at 10*s.* *per* Yd.	90	0	0			
J.	7 Pieces of Shalloon, qt. 100 Yds. at 2*s.* 4*d.* *per* Yd..	11	13	4			
J.	5 Pieces of Drugget, qt. 60 Yds. at 3*s.* 6*d.* *per* Yd.....	10	10	0			
J.	*Thomas Preſton*, Eſq. owes me on Demand	100	0	0			
J.	Sir *Robert Johnſon* owes me....	476	0	0			
J.	*John Herbert* owes me	250	0	0			
J.	Capt. *John Smith* owes me (to pay the 18th Inſtant).....	580	0	0			
					10830	14	10¼
	I am indebted as follows,	*l.*	*s.*	*d.*			
J.	To Capt. *William Andrews* on Demand	270	0	0			
J.	To Sir *Humphrey Parſons* (to pay the 8th Inſtant).....	100	0	0			
J.	To *William Baker*, Eſq. (to pay the 17th Inſtant)	150	0	0			
J.	To Mr. *William Warner*	15	13	0			
					535	13	—

Note 1. The firſt Thing that a Merchant begins Trade with is his *Stock*: And the firſt Thing that he opens his Books with is the *Inventory* of that Stock, together with his ready *Mony*, and *Debts* owing to and by him.

London, *January* 1, 1793.

		l.	s.	d.
	2. This *Inventory* being first placed in the *Waſte-Book*, as above, you muſt next open the *Journal* with the ſame, and there firſt make *Sundry Accompts* Drs. to *Stock* for the whole Sum (except what you owe) becauſe each Particular, there mentioned, is a Part of Stock, and then mention the Particulars, as they are in the *Journal*.			
	3. Then for the ſeveral Sums, which you owe, make *Stock* Dr. to *Sundry Accompts* for the whole Sum; and then name each Man, and the reſpective Sum due to him. This is *Journalizing*.			
	2			
J.	Sold 8 Pieces of Holland, qt. 132 Ells, at 3*s*. 4*d*. *per* Ell, for ready Mony.....	22	—	—
	Note 1. As the *Holland* is diſpoſed of, and the *Mony* received for it at the ſame Time; it is not neceſſary to know to whom it was ſold, but make the *Mony* received, *i. e. Caſh* Dr. to the *Holland* for the Value, and let the *Holland* be made Cr. by *Caſh*, for the Quantity ſold and the ſaid Value.			
	2. Whatever is made Dr. belongs both to the *Journal* and *Ledger*, but whatever is made Cr. both in this Place, and hereafter, belongs to the *Ledger* only, becauſe there the Entry is double.			
	3			
J.B.A.	Sold *Brandon George* 2 Hhds. of *French* Wine, at 28*l*. 10*s*. *per* Hhd. to pay in one Month.....	57	—	—
	Note, As the *Wine* is ſold, but not paid for, it is natural, in this Caſe, to make *Brandon George* Dr. for the ſame, and let *French* Wine be made Cr. by *Brandon George*, for the Quantity ſold, and the Value thereof.			
	4			
J.T.P.	Bought of *Thomas Preſton*, Eſq. 5 Hhds. of *Oporto* Wine, at 7*l*. *per* Hhd.....	35	—	—
	Note 1. As the *Wine* is bought, but not paid for, you neceſſarily become Dr. to *Thomas Preſton* for the ſame; But as you are not to erect an Accompt of yourſelf, and becauſe the *Wine* is now become a Part of your *Stock*; ſo you muſt make *Oporto* Wine Dr. to *Thomas Preſton* for the Quantity bought and its Value, and *Thomas Preſton* Cr. by *Oporto* Wine for the ſaid Value.			
	2. As *Thomas Preſton* ſtands indebted already to you in the Sum of 100*l*. it looks like a Contradiction to write yourſelf his *Debtor*, when the Goods you receive are not equal in Value, to the Sum firſt due: But (in the Language of the Book-keeper) this is not to be regarded, ſince the Wine, which you receive of him is only in Part of Payment, and therefore leſſens the Debt by ſo much as it is worth.			
	5			
J.	Sold *Samuel Fairman* 1 Hhd. of *French* Wine for....	28	—	—
	Note, Here 'tis plain that as you have ſold the *French* Wine to *Samuel Fairman*, he muſt be your Dr. Hence if you make *Samuel Fairman* Dr. to *French* Wine for the Worth of it; and *French* Wine Cr. by *Samuel Fairman* for the Quantity, as well as the Value, it will be right.			

London *January* 6, 1793.

		l.	*s.*	*d.*
J.T.P.	Sold *Elias Skinner*, 3 Hhds. of *Oporto* Wine, at 9*l. per* Hhd. to pay the 12th Inſtant	27	—	—
	Note, This Entry is of the ſame Nature with the former, and therefore you muſt make *Elias Skinner* Dr. to *Oporto* Wine, for the Value; and *Oporto* Wine Cr. by *Elias Skinner* for both Quantity and Value.			
	7			
J.	Received of Sir *Robert Johnſon* in Part	100	—	—
	Note 1. By the Inventory, it appears that Sir *Robert Johnſon* owed you 476*l.* but as no Eraſements are to be made in Mercantile Books, ſo you have no other Way of reducing the Debt, but that of making *Caſh* Dr. to Sir *Robert Johnſon* for the Sum received, and Sir *Robert Johnſon* Cr. by *Caſh* for the ſame Sum.			
	2. In all Receipts of Mony you muſt be careful to mention whether they be in Full or in Part.			
	8			
J.	Paid Sir *Humphrey Parſons* in Full	100	—	—
	Note 1. It appears in the Inventory that you ſtood indebted to Sir *Humphrey Parſons* in the Sum of 100*l.* and conſequently in your *Ledger* he is made Cr. by the ſaid Sum: Therefore to prevent any Eraſement or Croſſing out, you have no other Way of diſcharging the Debt in your Books, but by making Sir *Humphrey Parſons* Dr. to *Caſh* for the Mony paid him, and *Caſh* Cr. by Sir *Humphrey Parſons* for the ſame Sum.			
	2. In all Payments of Many you muſt be careful to mention whether they be in Full or in Part.			
	9			
J.E.I.	Bought of *Elias Ingram*, 7 Hhds. of *Liſbon* Wine, at 7*l. per* Hhd.	49	—	—
J.	Sold d° *Ingram*, 5 Pieces of Broad Cloth, qt. 96 Yards, at 10*s.* 2*d.* ½ *per* Yard, amounting to the ſame Sum	49	—	—
	Note, This Way of diſpoſing of *Goods* for *Goods* is properly called *Barter*; and when the Exchange happens to be ſingle, that is, one particular Sort of *Goods* for another, as above, and both amounting to the ſame Value, you need only make the *Goods* received Dr. to the *Goods* delivered; *i. e. Liſbon* Wine Dr. to *Broad Cloth* for the Quantity of Wine received, and its Value; and *Broad Cloth* Cr. by *Liſbon* Wine for the Quantity of Cloth delivered, and its Value.			
	10			
J.S.C.	Sold *William Lowſield*, Eſq; 10 Bags of Hops, qt. 31 *C.* 2 *qrs*, at 2*l.* 2*s. per C.* on Demand	66	3	—
	Note, As *William Lowfield* is the buying Man, he muſt be made Dr. to *Hops* for the Value of the Purchaſe; and as *Hops* are the Commodity by him purchaſed, they muſt be made Cr. by *William Lowfield*, for their Quantity and Value.			
	11			
J.E.I.	Sold Sir *Humphrey Parſons* 2 Hhds. of *Liſbon* Wine, at 8*l. per* Hhd.	16	—	—
	Note, Notwithſtanding that you ſtand indebted, in your Ledger, to Sir *Humphrey Parſons*, in the Sum of 100*l.* you muſt make him Dr. to *Liſbon* Wine for its Value, and *Liſbon* Wine Cr. by			

London, *January* 11, 1793.

		l.	s.	d.
	Sir *Humphrey Parſons* for the ſaid Quantity and Value, as if you had owed him nothing; and therefore as you ſtood indebted before in a larger Sum, this only helps to diſcharge the Debt.			
	12			
J	Received of *Elias Skinner* in Full ..... *Note*, As *Elias Skinner* ſtands indebted to you in the Sum of 27*l.* ſo now he muſt be diſcharged that Debt; to do which you muſt make *Caſh* Dr. to *Elias Skinner* for the Sum received, and *Elias Skinner* Cr. by *Caſh* for the ſame Sum.	27	—	—
	13			
J. E. I.	Sold 3 Hhds. of *Liſbon* Wine, at 8*l.* 10*s per* Hhd. for preſent Money ..... *Note* This is of the ſame Nature with that of the 2d Inſtant, and therefore you are to make *Caſh* Dr. to *Liſbon* Wine for the Value, and *Liſbon* Wine Cr. by *Caſh* for the Quantity and its Value.	25	10	—
	14			
J. I. H.	Bought of *John Harriſon*, Eſq; 29 Hhds. of Tobacco, qt. 74 C. 2 *qr.* at 4*l. per* C. for preſent Money .... *Note* 1. The *Tobacco* being bought and the Mony paid down, in this Caſe, you muſt make the *Tobacco* Dr. to *Caſh* for the Quantity bought and its Value; and *Caſh* Cr. by *Tobacco* for the ſaid Value. 2. It is to be obſerved that you had ſome *Tobacco* before, which was a Part of your *Stock*, and yet remains unſold; and therefore when the ſame Sort of Goods happens to be bought of ſeveral Perſons, and at different Prices, it is convenient to have ſome diſtinguiſhing *Mark*, to know them by, that when you come to balance the Accompt of ſuch *Goods*, you may the more eaſily inform yourſelf of the *Prime Coſt* of what may be left unſold.	298	—	—
	15			
J. I. H.	Sold *Thomas Johnſon* 10 Hhds. of the aforeſaid Tobacco, qt. 37 C. 1 *qr.* 15 *lb.* at 4*l.* 12*s per* C.	*l.* 171	*s.* 19	*d.* 3¾
J. B. A.	And 3 Hhds. of *French* Wine, at 28*l.* 5*s. per* Hhd.	84	15	0
	Note, This is much the ſame as if it had been but one Parcel, for either Way you muſt make *Thomas Johnſon* Dr. but here he muſt be made Dr. to *Sundry Accompts* for the Value of the Whole; and each Parcel muſt be made Cr. by *Ditto Johnſon* for its reſpective Quantity and Value.	256	14	3¾
	16			
J.	Received of Sir *Robert Johnſon* in Part ..... *Note*, This Paſſage is exactly the ſame with that of the 7th Inſtant, and therefore needs no other Explication.	100	—	—
	17			
J.	Paid *William Baker*, Eſq. in Full ..... *Note*, This alſo is the ſame with that of the 8th Inſtant.	150	—	—

London, *January* 18, 1793.

		l.	s.	d.
J.	Received of Capt. *John Smith*, in Full	580	—	—
	Note, Here *Cash* must be made Dr. to Capt. *Smith* for the Sum received; and Capt. *Smith* Cr. by *Cash* for the same Sum.			
	19			
J.	Bought of *John Herbert*, 20 Pieces of Stuffs, qt. 240 Yards, at 20*d. per* Yard	20	—	—
	Note, As *John Herbert* is the selling Man, you must make *Stuffs* Dr. to him for their Quantity and Value, and *John Herbert* Cr. by *Stuffs* for the said Value.			
	20			
J.I.H.	Sold *John Hammond*, Esq; 10 Hhds. of Tobacco, qt. 37*C.* 0*qr.* 13*lb.* at 4*l.* 10*s per C.* he to pay as follows, *viz.*			
	On *February* the 9th next 67 0 5			
	In three Months 100 0 0	167	—	
	Note 1. This *Case* differs nothing from *Goods* sold upon *Time*, *Jan.* 3, in the stating of *Dr.* and *Cr.* for whether the Payment be one or many (if no Mony be paid down) *John Hammond* must be made Dr. to *Tobacco* for the Value of the Quantity sold him; and *Tobacco* must be made Cr. by *John Hammond* for the Quantity sold and its Value; only in the *Journal* you must mention the several Times of Payment.			
	2. By the Rule of Three the Mony is a Farthing more, which is purposely omitted.			
	21			
J.	Sold Capt. *William Andrews*, 20 Pieces of Stuffs, qt. 240 Yards, at 2*s per* Yard	24	—	—
	Note, As Capt. *Andrews* is the buying Man, he necessarily becomes Dr. to *Stuffs* for the Value; and as *Stuffs* are the Things sold, they as necessarily become Cr. by *William Andrews* for both Quantity and Value.			
	22			
J.I.C.	Sold *Robert Moore* the following Goods, *viz.*	*l.*	*s.*	*d*
	19 Hhds. of Tobacco, qt. 63 *C.* 1 *qr.* 14*lb.* at 4*l.* 15*s. per C.*	301	0	$7\frac{1}{2}$
J.	48 Bags of Pepper, qt. 1026*lb.* at 17*d. per lb.*	72	13	6
J.S.C.	20 Bags of Hops, qt. 77 *C.* 3 *qrs.* 12*lb.* at 2*l.* 1*s. per C.*	159	12	$1\frac{1}{2}$
		533	6	3
J.R.M	Bought of d° *Moore* 20 Pipes of Canary, at 25 *l. per* Pipe	500	—	—
	Note, This Sort of *Barter* being partly simple and partly compounded, *i. e.* several Sorts of Goods given for one Sort, and their Total Values being different, you must not (as at *Jan.* 9) make the *Goods* received Dr. to the *Goods* delivered; but you must,			
	1. Make *Robert Moore* Dr. to *Sundry Accompts* for the whole Value of the *Goods* delivered to him; and each Sort of *Goods* must be made Cr. by *Robert Moore* for the Quantity delivered to him, and its respective Value. And			
	2. Make *Canary* Dr. to *Robert Moore* for the Quantity you received of him, and its Value; and *Robert Moore* Cr. by *Canary* for the said Value.			

London, *January* 23, 1793.

		l.	s.	d.
J.R.M	Sold *John Osborne*, 20 Pipes of Canary, at 28*l. per* Pipe	560	—	—
	Received in Part 290			
	The Reſt upon Demand, *viz.*.. 270			
	Note, This *Caſe* will admit of two Ways of *Journalizing* it, *viz.*			
	1. Make *John Osborne* Dr. to *Canary* for the whole Value, and *Canary* Cr. by *John Osborne* for both Quantity and Value; then make *Caſh* Dr. to *John Osborne* for the preſent Payment, and *John Osborne* Cr. by *Caſh* for the ſame Sum.			
	Or,			
	2. Make *Sundry Accompts* Drs. to *Canary*, *viz. Caſh* for the Mony received, and *John Osborne* for what remains due; then make *Canary* Cr. by *Sundry Accompts* for both Quantity and Value: This latter being more Clerk-like than the former, I have accordingly made Choice of it.			
	24			
J.I.L.	Sold *Richard Remnant* 16 Pipes of Canary, at 27*l per* Pipe, to pay in three Months	432	—	—
	Note, Here *Richard Remnant* muſt be made Dr. to *Canary* for its Value: and *Canary* Cr. by *Richard Remnant* for both Quantity and Value.			
	25			
J.	This Day *Richard Remnant* offered to pay me for the 16 Pipes of Canary ſold to him Yeſterday, if I would allow him 5 *per Cent.* Rebate for his early Payment, which I accordingly accepted of, and received in ready Money .. (*l.* 426 *s.* 13 *d.* 4)			
J.	Allowed Rebate on 432 *l.* for 3 Months at 5 *per Cent.* ..... (5 6 8)			
		432	—	—
	Note 1. Though *Richard Remnant* did not pay the full Debt, yet he muſt have the ſame Diſcharge as if he had; therefore *Sundry Accompts* muſt be made Drs. to *Richard Remnant*, viz. *Caſh* for the early Payment, and *Profit* and *Loſs* for the Rebate; and *Richard Remnant* Cr. by both.			
	2. If the Rebate had been agreed upon, and the Mony paid to you by the buying Man, before he was made Dr. in your Books for the ſame, then there would be no need of any more than one *Journal* Entry; for in that Caſe you muſt value the Goods at no more than juſt what the buying Man paid for them upon Rebate, and Enter them as is ſhewn in the Example of *Jan.* 2.			
	26			
J.	Sold *William Lowfield*, Eſq; 7 Pieces of Shalloon, qt. 100 Yards, at 2 *s.* 6*d. per* Yard.....	12	10	—
	Note, Here you muſt make *William Lowfield* Dr. to *Shalloon* for its Value, and *Shalloon* Cr. by *William Lowfield* for both Quantity and Value.			

Londno, *January* 27, 1793. | *l.* | *s.* | *d.*

J. Bought of *Martin Unwin*, 1000 Reams of Paper, at 10*s. per* Ream ..... 500 — —

J. For which I am to pay as follows, *viz.* 100*l.* at 1 Month, 100*l.* at 2 Months, and 300*l.* at 3 Months, after the Date hereof.

Note, This *Case* is just the Reverse of that of *John Hammond*, *Jan.* 21, and differs nothing from Goods bought upon *Time*, in the stating of Dr. and Cr. as in the Case of *Thomas Preston*, Esq; *Jan.* 5, for whether the Payment be one or many (if no Mony be paid down) you, *i. e. Paper* for you, must be made Dr. to *Martin Unwin* for the Quantity bought of him, and the Value of it; and *Martin Unwin* must be made Cr. by *Paper* for the said Value; only in the *Journal* you must mention the several Times of Payment.

28

J. This Day I offered to pay *Martin Unwin* for the 1000 Reams of Paper bought of him Yesterday, if he would allow me 5 *per Cent.* Rebate for my early Payment, which he accordingly accepted of, and received of me in ready Mony 495 1 1½

J. Allowed me Rebate on 500*l.* at 5 *per Cent.* 4 18 10½

500 — —

Note 1. This *Case* is just the Reverse of that in *Jan* 25: And you must observe that although you did not pay the full Debt, yet you must have the same Discharge as if you had; therefore *Martin Unwin* must be made Dr. to *Sundry Accompts*, viz. to *Cash* for your early Payment, and to *Profit* and *Loss* for the Rebate he allowed you; and each of them Cr. by *Martin Unwin* for their respective Sums.

2. If the Rebate had been agreed on, and the Mony paid to the selling Man, before the Goods had been entered in your Books, then there would have been no need of any more than one *Journal* Entry; for in that *Case* you must Value the Goods at no more than just what you paid for them upon Rebate, and enter them as is shewn in the Example of *Jan.* 14.

29

J. Bought of *Robert Uxley*, 100 Pieces of *Norwich* Crape, qt. 1600 Yards, at 3*s.* 6*d. per* Yard ..... 280 — —

J. Sold d° *Uxley*, 500 Reams of Paper, at 10*s.* 6*d. per* Ream ..... 262 10 —

Note, Though this is but a single Case in *Barter*, *i. e.* only one Sort of *Goods* given for another, yet, because they are unequal in their Value, and the *Crape* which you bought being worth more than the *Paper*, which you sold, you must of course be indebted to *Uxley*; therefore (as at *Jan.* 22, in the Case of *Robert Moore*) you must

1. Make *Norwich Crape* Dr. to *R. Uxley* for the Quantity bought of him, and its Value; and *R. Uxley* Cr. by *Norwich Crape* for the said Value.

2. Make *R. Uxley* Dr. to *Paper* for its Value, and *Paper* Cr. by *R. Uxley* for the Quantity sold him, and the Value thereof.

London, *January* 30, 1793.

		l.	s.	d.
J.	Sold *William Warner*, 40 Pieces of *Norwich* Crape, qt. 640 Yards, at 4*s. per* Yard	128	—	—
J.	For which I have received preſent Mony £28 0 0			
J.	And by Aſſignment on *William Lowſield*, Eſq. 50 0 0			
J.	The reſt to ſtand out 3 Months, *viz.* 50 0 0			

Note 1. The *Norwich Crape* was ſold to *William Warner* alone; but becauſe *William Lowſield* was indebted to *William Warner* in the Sum of 50 *l.* and that Sum is now aſſigned or made over to you, *William Lowſield* therefore becomes Dr. to *Norwich Crape*, *i. e.* to you, as well as *William Warner*; and in order to journalize this Caſe truly, you muſt make *Sundry Accompts* Drs. to *Norwich Crape* for the whole Value, viz.

Caſh for the Mony received;
William Lowſield, Eſq; for the Aſſignment on him; and
William Warner for the remaining Sum due from him. Then make *Norwich Crape* Cr. by *Sundry Accompts* for the Quantity ſold, and the Value thereof, and it will be right.

2. With regard to the Aſſignment on *William Lowſield*, Eſq; which is a *Bill receivable*; ſome would erect an Accompt of *Bills receivable*, on account of ſuch *Bills* as they may have occaſion to receive, and it is not wrong ſo to do, when Circumſtances direct that Way. However I have not done it, principally becauſe the ſeveral *Bills receivable*, are for the moſt part from Perſons, with whom the Merchant is ſuppoſed to correſpond, for which Reaſon the Accompt of *Bills receivable* is uſeleſs.

31

J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes	37	13	3

Note, As a careful Merchant would be frugal in all his Expenſes; ſo it is not amiſs to keep a Book of his *Houſhold Expenſes* in particular, and once in the Month (or oftener if he thinks it proper) to tranſfer the ſame into the *Ledger*, by opening an Accompt of *Houſe-Expenſes*, and making it Dr. to *Caſh* for the *Expenſes* of that Month; and *Caſh* Cr. by *Houſe-Expenſes* for the ſame Sum, balancing the ſame at laſt by *Profit* and *Loſs*.

February 1

	Sold *Elias Skinner*, Eſq. as follows,	l.	s.	d.			
J.E.I.	2 Hhds. of *Liſbon* Wine, at 8*l. per* Hhd.	16	0	0			
J.T.P.	2 Hhds. of *Oporto* Wine, at 9*l. per* Hhd.	18	0	0			
J.B.A.	4 Hhds. of *French* Wine, at 30*l. per* Hhd.	120	0	0			
					154	—	—
	For which I have received as follows, *viz.*	l.	s.	d.			
	Preſent Mony	90	0	0			
	By Aſſignment on *Martin Unwin*	20	0	0			
	The reſt to ſtand out till the 18th Inſtant	44	0	0			

Note, This *Caſe* is a little complex, and cannot be ſtated like the laſt, becauſe here are ſeveral Sorts of Goods ſold, whereas in the laſt there was but one Sort ſold; therefore that Dr. and Cr. may be truly ſtated, you muſt

1. Make *Elias Skinner* Dr. to *Sundry Accompts*, viz. to *Liſbon*, *Oporto*, and *French* Wines, for the Value of the Whole; and let each Sort of Goods be made Cr. by *Elias Skinner* for the Quantity ſold and its reſpective Value.

London, *February* 1, 1793.

2. As you have received ſome Mony, and alſo an Aſſignment in Part of Payment, you muſt diſcharge ſo much of the Accompt as theſe come to; to do which, you muſt make *Sundry Accompts* Drs. to *Elias Skinner*, viz. *Caſh* for the Mony which you have received, and *Martin Unwin* for *E. Skinner*'s Aſſignment on him, payable to you; and then make *E. Skinner* Cr. by *Sundry Accompts*, for the Value of them both. Thus will *E. Skinner* ſtand diſcharged by ſo much as the Caſh and Aſſignment come to.

2

J. Bought of *Iſaac Reynolds*, as follows, *viz.*

	l.	*s.*	*d.*
40 Pieces of Duroy, qt. 600 Yards, at 6*s. per* Yard	180	0	0
100 Pieces of Sagathee, qt. 1200 Yds. at 2*s.* 6*d. per* Yard	150	0	0
			330 — —

For which I have paid as follows,

	l.	*s.*	*d.*
Preſent Mony	100	0	0
Given d° *Reynolds*, *E. Skinner*'s Note on *Martin Unwin*	20	0	0
The reſt to ſtand out 4 Months	210	0	0

Note, This Caſe is juſt the reverſe of the former, and to ſtate it truly in your *Journal*, you muſt

1. Make *Sundry Accompts*, viz. *Duroy* and *Sagathee*, Drs. to *Iſaac Reynolds* for the ſeveral Quantities and their reſpective Values; and *Iſaac Reynolds* Cr. by *Sundry Accompts* for the whole Value.

2. As you have given both *Mony* and a *Note* in Part of Payment, you muſt take Care to diſcharge ſo much of the Debt as the *Note* and *Mony* come to; to do which you muſt make *Iſaac Reynolds* Dr. to *Sundry Accompts*, viz. to *Caſh* for the Mony paid him, and to *Martin Unwin* for *Skinner*'s Note on him, now payable to *Iſaac Reynolds*; and *Caſh* and *Martin Unwin* Crs. by *Iſaac Reynolds* for the Mony and Note paid to Ditto *Reynolds*.

3

J. Received of *John James* for the Uſe of *Thomas Shaw* . . 100 — —

Note, This Caſe is different from that in *Jan.* 8, becauſe the Mony which you received is not your own, but *Thomas Shaw*'s, to whom you are accountable for the ſame; therefore you muſt make *Caſh* Dr. not to the Perſon of whom you received it, but to *Thomas Shaw*, to whom it was before and is now due; and *Thomas Shaw* Cr. by *Caſh* for the Sum ſo received.

4

J. Paid to *William Smith*, the Sum of 100*l.* which I Yeſterday received for the Uſe of *Thomas Shaw*, by Order of d° *Shaw* . . . . . 100 — —

Note, This is the *Converſe* of the former Caſe, and differs from that in *Jan.* 9, becauſe the Mony which you paid was not your own; nor did *William Smith* receive the ſame as due from you, but from *Thomas Shaw*; therefore you muſt not make the Perſon to whom you paid the Mony, but *Thomas Shaw* Dr. to *Caſh* for the Sum paid; and *Caſh* Cr. by *Thomas Shaw* for the ſame Sum.

London, *February* 5, 1793.

		l.	s.	d.
J.	Received of *Brandon George*, in full	57	—	—
	Note, Here you must make *Cash* Dr. to *Brandon George* for the Sum received, and *Brandon George* Cr. by *Cash* for the same Sum.			
	6			
J.	Received of *Thomas Preston*, Esq. in full	65	—	—
	Note 1. Here you must make *Cash* Dr. and *Thomas Preston* Cr. 2. Like *Cases* should always have like *Expressions*.			
	7			
J.T.P.	Bought of *Thomas Preston*, Esq. 10 Hhds. of *Oporto* Wine, at 9*l.* *per* Hhd. to pay *May* 14 next	90	—	—
	Note, *Oporto* Wine must here be made Dr. to *Thomas Preston*, for the Quantity and its Value, and *Thomas Preston* Cr. by *Oporto* Wine for the said Value.			
	8			
J.T.L.	Sold *Abraham Sims*, as follows,	*l.*	*s.*	*d.*
	5 Pieces of Drugget, containing 60 Yards, at 4*s.* 4*d.* *per* Yard	13	0	0
	5 Pieces of Broad Cloth, qt. 85 Yards, at 11*s.* *per* Yard	46	15	0
	12 Pieces of Holland, qt. 252 Ells, at 4*s.* *per* Ell	50	8	0
			110	3 —
	For which he paid me in Full.			
	Note 1. There is not a great Deal of Difference between one Parcel of *Goods* sold for ready Mony, and several Parcels; for *Cash* must be made Dr. to them all, each Parcel being made Cr. by *Cash* for itself; and therefore must be journalized after the following Manner, viz. *Cash* Dr. to *Sundry Accompts* for the whole Value received; and *Drugget*, *Broad Cloth* and *Holland*, Crs. by *Cash* for the several Quantities sold, and their Values respectively. 2. In the Account of *Broad Cloth*, the Learner should observe that he has sold one Yard more than he bought; it must therefore be understood that he gained that Yard by the Difference of Measurement.			
	9			
J.	Received of *John Hammond* in Part £67	0	0	
	Abated	0	0	5
		67	—	5
	Note, By looking back to the 20th Day of the last Month, you will find that *John Hammond* was to pay 67*l.* 0*s.* 5*d.* and the Abatement of the *Five-pence* being but a Trifle, the young Book-keeper may, perhaps, think it not worth taking Notice of; but as Exactness is always required (or your Books will not Balance) so it must by no Means be omitted; and therefore to state the Case truly, you must make *Sundry Accompts* Drs. to *John Hammond* for the whole Payment that should be made, *viz.* *Cash* for the Mony you have received of him, and *Profit* and *Loss* for the Mony abated him; Then make *John Hammond* Cr. by *Sundry Accompts* for both Mony and Abatement.			

London, *February* 10, 1793. | *l.* | *s.* | *d.*

J. Bought of *William Baker*, Esq. 100 Pieces of Serge, qt. 1400 Yards, at 1*s. per* Yard.
For which I paid preſent Mony £20 0 0
The reſt to be paid the 20th Inſtant 50 0 0

70 — —

Note, This Caſe admits of two Ways of journalizing, and is the Reverſe of that mentioned *Jan.* 23.

1. Make *Serge* Dr. to *William Baker* for the whole Quantity bought, and its Value, and *William Baker* Cr. by *Serge* for the ſaid Value; then, becauſe you have paid 20*l.* in Part, make *William Baker* Dr. to *Caſh* for the Mony paid him, and *Caſh* Cr. by *William Baker* for the ſame Sum. Or,
2. Make *Serge* Dr. to *Sundry Accompts*, expreſſing the Quantity and its Value; then make *Caſh* Cr. by *Serge* for the Mony paid, and *William Baker* Cr. by *Serge* for the 50*l.* remaining due to him. But as this latter looks more like a good *Book-keeper* than the former, ſo I have made Choice of it accordingly.

11

J.R.M Bought of *Robert Moore*, 40 Hhds. of *Liſbon* Wine, at 7*l. per* Hhd. ..... 280 — —

J. Given *Robert Moore* in Part of Payment, as follows,
200 Reams of Paper, at 11*s. per* Ream £110 0 0
In preſent Mony 70 0 0
The reſt on Demand 100 0 0

Note, This Caſe will admit of two Ways of journalizing, viz.

1. Make *Liſbon* Wine Dr. to *Robert Moore* for the whole Quantity of Wine bought, and its Value, and *Robert Moore* Cr. by *Liſbon* Wine for its Value; then make *Robert Moore* Dr. to *Sundry Accompts* for the Value of what he has received, and *Paper* Cr. by *Robert Moore* for the Quantity ſold and its Value; alſo *Caſh* Cr. by *Robert Moore* for the Sum paid him, the Balance of which is the 100*l.* due to him. Or,
2. Make *Liſbon* Wine Dr. to *Sundry Accompts* for the whole Quantity bought, and its Value; then make *Paper* Cr. by *Liſbon* Wine for the Quantity ſold, and its Value; *Caſh* Cr. by *Liſbon* Wine for the Sum of Mony paid *Robert Moore*, and *Robert Moore* Cr. by *Liſbon* Wine for the Sum remaining due to him. Either of theſe Ways will do, but the expert *Book-keeper* will, I believe, make Choice of the latter, as the better of the two.
3. As *Robert Moore* ſtood indebted to you 33*l.* 6*s.* 8*d.* before the Accompt was entered, it may ſeem ſomething odd, that you ſhould be made Dr. to him 100*l.* in the above Affair, when in Reality you owe him no more than 66*l.* 13*s.* 9*d.* but this Difficulty will vaniſh with a little Conſideration. For as the ſeveral Parts of the whole taken together muſt be equal to that Whole, ſo in the above Quantity of *Lisbon* Wine amounting to 280*l.* that particular Accompt muſt be balanced by your being made Dr. to *Robert Moore* 100*l.* though in Reality you owe him no more than 66*l.* 13*s.* 9*d.* as before, which Sum only muſt be paid on Demand.

12

J. Sold *Brandon George* 4 Hhds. of *Liſbon* Wine, at 8*l. per* Hhd. ..... 32 — —

Note, *Brandon George* muſt be made Dr. to *Lisbon* Wine, and *Lisbon* Wine Cr. by *Brandon George* for its Quantity and Value.

London, *February* 13, 1793.

		l.	s.	d.
J.	Sold *Robert Uxley* 10 Pieces of Serge, qt. 140 Yards, at 15*d. per* Yard		8 15	—
	Note, Here you muſt make *Robert Uxley* Dr. to *Serge* for its Value, and *Serge* Cr. by *R. Uxley* for its Quantity and Value.			

14

		l.	s.	d.			
	Sold *Samuel Grainger*, as follows,						
J.	4 Pieces of *Norwich* Crape, qt. 64 Yards at 4*s. per* Yard	12	16	0			
J.	10 Pieces of Duroy, qt. 150 Yards, at 6*s.* 6*d. per* Yard	48	15	0			
J.	10 Pieces of Sagathee, qt. 120 Yards, at 2*s.* 10*d. per* Yard	17	0	0			
					78	11	—
	Received preſent Mony	28	11	0			
	The reſt to pay *March* 1ſt next ..	50	0	0			
	Note, This differs very little from only one Sort of *Goods* ſold in like manner; for either Way the Buyer muſt be made Dr. but here the Buyer, *i. e. Samuel Grainger* muſt be made Dr. to *Sundry Accompts* for the whole Value of the *Goods* ſold to him, and the ſeveral Sorts of Goods, viz. *Norwich Crape*, *Duroy*, and *Sagathee*, muſt be made Crs. by *Samuel Grainger* for their ſeveral Quantities ſold to him, and their reſpective Values: Then *Caſh* muſt be made Dr. to *Samuel Grainger* for the Mony received, and *Samuel Grainger* Cr. by *Caſh* for the ſame Sum.						

15

		l.	s.	d.			
	Bought of *Robert Uxley*, as follows, *viz.*						
J.R.U.	10 Hhds. of *French* Wine, at 30*l. per* Hhd.	300	0	0			
J.R.U.	10 Pipes of Canary, at 25*l. per* Pipe ..	250	0	0			
J.R.U.	10 Hhds. of *Liſbon* Wine, at 7*l. per* Hhd.	70	0	0			
					620	—	—
J.	For which I paid preſent Mony	£100	0	0			
J.	300 Reams of Paper, at 10*s.* 6*d. per* Ream	157	10	0			
	The reſt payable, as *per* Note, in 2 Months	362	10	0			
	Note 1. This Caſe appears ſomething like that in the 11th Inſtant, but is confined to only one Way of ſtating Dr. and Cr. becauſe here are ſeveral Sorts of Goods bought. And although here is *Barter* in this *Caſe*, as in that, yet the Goods not being Value for Value, you muſt make *Sundry Accompts*, viz. *French* Wine, *Canary*, and *Lisbon* Wine Drs. to *R. Uxley*, for the ſeveral Quantities bought, and their reſpective Values, and *R. Uxley* Cr. by *Sundry Accompts* for the whole Value: Then make *R. Uxley* Dr. to *Sundry Accompts* for the Value of what he has received, and *Caſh* Dr. to *R. Uxley* for the Sum paid him, and *Paper* Cr. by *R. Uxley*, for the Quantity ſold and its Value.						
	2. What was ſaid of *Bills receivable*, *p.* 8, *Jan.* 30, may here be obſerved concerning *Bills payable*.						

London, *February* 16, 1793.

J. J.H. Bought of *John Herbert*, 20 Hhds. of Tobacco, qt. 76 *C.* 1 *qr.* 14 *lb.* at 4 *l.* 10 *s. per C.* 343 13 9

	l.	*s.*	*d.*
Which I have received in Lieu of a Debt of	230	0	0
And return'd the Overplus, which was	113	13	9

Note, This Caſe may be journalized two Ways, *viz.*

1. Make *Tobacco* Dr. to *John Herbert* for the Quantity bought and its Value, and *John Herbert* Cr. by *Tobacco* for the ſaid Value: Then make *John Herbert* Dr. to *Caſh* for the Overplus paid him, and *Caſh* Cr. by *John Herbert* for the ſaid Overplus, Or
2. Make *Tobacco* Dr. to *Sundry Accompts*, viz. to *Caſh* and to *John Herbert* for the Whole Sum that the *Tobacco* amounts to, and its Quantity; and *John Herbert* Cr. by *Tobacco* for ſo much as the Debt amounted to, and *Caſh* Cr. by *Tobacco* for the Overplus paid to *John Herbert*. Either of theſe is right, but the ingenious *Book-keeper* will, I believe, prefer the latter, if he examines them carefully.

17

J. J.H. Sold *Martin Unwin*, 20 Hhds. of Tobacco, qt. 76 *C.* 1 *qr.* 14 *lb.* at 5 *l. per C.* 381 17 6

Note, It is very plain that *Martin Unwin* (he being the buying Man) muſt be made Dr. to *Tobacco* for its Value, and that *Tobacco* muſt be made Cr. by *Martin Unwin* for both Quantity and Value.

18

J. Received of *Elias Skinner* in full ..... 44 — —

Note, As you receive the Mony, you muſt neceſſarily make *Caſh* Dr. to *Elias Skinner* for the ſame, and *Elias Skinner* Cr. by *Caſh* for the like Sum.

19

Sold *Iſaac Reynolds*, as follows, *viz.*

		l.	*s.*	*d.*
J.R.M	14 Hhds. of *Liſbon* Wine, at 8 *l. per* Hhd.	112	0	0
J.R.U.	5 Pipes of Canary, at 28 *l. per* Pipe ..	140	0	0
				252 — —

The Balance of your Accompt to be paid in 6 Months.

Note, Whatever Dealings there may be between yourſelf and *Iſaac Reynolds*, as often as he receives Goods he muſt be made Dr. for the ſame; And as here are ſeveral Sorts of *Goods* ſold to him; ſo you muſt make him Dr. to *Sundry Accompts* for the whole Value, and each of them Cr. by *Iſaac Reynolds*, for its reſpective Quantity and Value.

20

J. Paid *William Baker*, Eſq. in full ..... 50 — —

Note, As you haye paid *William Baker*, he muſt be made Dr. to *Caſh*, for that Sum, and *Caſh* muſt be made Cr. by *William Baker* for the ſame Sum.

London, *February* 21, 1793.

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
	Bought of *Thomas Shaw*, as follows, *viz.*						
J.T.S.	44 Bags of Hops, wt. 132 *C.* 2 *qrs.* at 28*s.* *per C.*	185	10	0			
J.T.S.	20 Pieces of Drugget, qt. 280 Yards, at 3*s.* 4*d.* *per* Yard	46	13	4			
					232	3	4
	Sold to *Thomas Shaw*, as follows, *viz.*	*l.*	*s.*	*d.*			
J.T.P.	10 Hhds. of *Oporto* Wine, at 11*l.* *per* Hhd.	110	0	0			
J.R.M.	7 Hhds. of *Lisbon* Wine, at 8*l.* *per* Hhd.	56	0	0			
	And return'd him the Overplus, which was	66	3	4			
					232	3	4

Note, This is a Case in *Barter*, that is compound on both Sides; wherein several Sorts of Goods are given in Exchange for several other Sorts, and the Difference of their whole Values paid by you to *Thomas Shaw*; and therefore to book all these Circumstances rightly, you must

1. Make *Sundry Accompts* Drs. to *Thomas Shaw* for what you bought of him, *viz.* *Hops* and *Drugget* for their respective Quantities and Values; and *Thomas Shaw* Cr. by *Sundry Accompts* for their whole Value.
2. Make *Thomas Shaw* Dr. to *Sundry Accompts* for what he has received; and make *Oporto* Wine, *Lisbon* Wine, and *Cash* Crs. by *Thomas Shaw* for their respective Quantities and Values.

22

J. My good Friend *William Baker*, Esq. having Occasion for some Mony, has desired me to lend him the Sum of 500*l.* upon Bond, for 6 Months, at 5 *per Cent.* which I have agreed to, and he has received the said Sum accordingly ..... 500 — —

Note, Most Writers on this Subject make the Borrower Dr. to *Sundry Accompts*, that is, to *Cash* for the Sum lent him, and to *Interest Reckoning*, or else to *Profit* and *Loss* for the Interest; but as the Borrower may pay the Principal either before or after the limited Time in the Bond; so the *Interest* cannot be known at first, and therefore it is best to omit it, and only make the Borrower Dr. to *Cash* for the *Principal* by him received, and *Cash* Cr. by the Borrower for the same Sum, letting the *Interest* alone till it shall be paid.

23

J. *John Osborne* being indebted to me in the Sum of 270*l.* has given me an Assignment on *James Jenkins* for the same Sum, which I have this Day received ..... 270 — —

Note, As *John Osborne* stands indebted to you in your *Ledger*, in the above named Sum; so he only must be cleared, though you have received the Mony of *Jenkins*; for by *Jenkins*'s paying you the Mony by *Osborne*'s Order, it is that *Osborne* stands clear of the Debt, and therefore you must make *Cash* Dr. to *John Osborne* for the afore said Sum, and *John Osborne* Cr. by *Cash* for the same Sum; *Jenkins* being out of the Question.

London, *February* 24, 1793.

		l.	s.	d.
J.	I am indebted to Capt. *William Andrews*, in the Sum of 246*l.* which he has called on me for; I have therefore given him an Aſſignment on Sir *Robert Johnſon* for the like Sum, which he has this Day received	246	—	—
	Note, This Entry differs from that next before, in as much as you ſtand indebted to Capt. *William Andrews*, and at the ſame Time Sir *Robert Johnſon* ſtands indebted to you in a greater Sum: Therefore as Sir *Robert Johnſon* has anſwered the Aſſignment, you muſt make Capt. *William Andrews* Dr. to Sir *Robert Johnſon* for the Sum mentioned in the Aſſignment, and Sir *Robert Johnſon* Cr. by Capt. *William Andrews* for the ſame Sum.			
	25			
J.	I am indebted to *Robert Moore* 66*l.* 13*s.* 9*d.* he therefore has given *John Aſh* a Draft on me for the like Sum, which I have this Day paid	66	13	9
	Note, This Caſe is juſt the Reverſe of that of the 23d Inſtant, therefore when you paid *John Aſh*, it was for *Robert Moore*'s Uſe: Hence you have nothing more to do, but to make *Robert Moore* Dr. to *Caſh* for the Mony paid on the Draft, and *Caſh* Cr. by *Robert Moore* for the like Sum.			
	26			
J.	*Samuel Grainger*, who ſtands indebted to me 50*l.* has compounded with his Creditors to pay them 2*s.* 6*d.* in the Pound; I have therefore received of him 6*l.* 5*s.* and given him a general Diſcharge	6	5	—
	Note, Notwithſtanding that *Samuel Grainger* has paid you no more than 6*l.* 5*s.* yet you muſt give him Credit for the whole 50*l.* and in order to do this you muſt 1. Make *Sundry Accompts* Drs. to *Samuel Grainger* in the whole Sum, that is, *Caſh* for the Mony which you have received, and *Profit* and *Loſs* for the Sum abated him: And then 2. Make *Samuel Grainger* Cr. by *Sundry Accompts* for the ſame Sum.			
	27			
J.	Sold 10 Pieces of Duroy, qt. 150 Yards, at 6*s.* 6*d.* *per* Yard, to *Robert Uxley*	48	15	—
	Note, As *Robert Uxley* has bought the *Duroy*, but not paid for it, he, in Courſe, muſt be your Dr. for the ſame; and therefore if you make *Robert Uxley* Dr. to *Duroy* for the Value of it, and *Duroy* Cr. by *Robert Uxley* for both the Quantity and Value, the Accompt will be rightly ſtated.			
	28			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes	70	12	11
	Note, This Entry is exactly the ſame with that of *Jan.* 31 laſt, and therefore you are only to make *Houſhold Expenſes* Dr. to *Caſh* for the Mony expended this Month, and *Caſh* Cr. by *Houſhold Expenſes* for the ſame Sum.			

The End of the firſt Waſte Book.

The JOURNAL.

LONDON, *January* 1, 1793.

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
	Sundry Accompts Drs. to Stock	10830	14	10¼			
1	Caſh in ready Mony	8000	0	0			
1	Tobacco, for 19 Hhds. qt. 63 *C.* 1 *qr.* 14 *l.* at 4 *l.* 14 *s.* *per C.*	297	17	3			
1	Pepper, for 48 Bags, qt. 1026 *lb.* at 16 *d.* *per lb.*	68	8	0			
2	Canary, for 16 Pipes, at 25 *l.* *per* Pipe	400	0	0			
2	Hops, for 30 Bags, qt. 109 *C.* 1 *qr.* 12 *lb.* at 2 *l.* *per C.*	218	14	3¾			
2	French Wine, for 10 Hhds. at 27 *l.* *per* Hhd.	270	0	0			
2	Holland, for 20 Pieces, qt. 384 Ells, at 3 *s.* *per* Ell	57	12	0			
2	Broad Cloth, for 10 Pieces, qt. 180 Yards, at 10 *s.* *per* Yard	90	0	0			
3	Shalloon, for 7 Pieces, qt. 100 Yards, at 2 *s.* 4 *d.* *per* Yard	11	13	4			
3	Drugget for 5 Pieces, qt. 60 Yards, at 3 *s.* 6 *d.* *per* Yard	10	10	0			
3	*Thomas Preſton*, Eſq. on Demand	100	0	0			
3	Sir *Robert Johnſon*	476	0	0			
3	*John Herbert*	250	0	0			
4	Capt. *John Smith* (to pay the 18th Inſtant) ..	580	0	0			
1					10830	14	10¼
1	Stock Dr. to Sundry Accompts	535	13	0			
4	To Capt. *William Andrews* on Demand	270	0	0			
4	To Sir *Humphrey Parſons* (to pay the 8th Inſtant)	100	0	0			
4	To *William Baker*, Eſq. (to pay the 17th Inſtant)	150	0	0			
4	To *William Warner*	15	13	0			
					535	13	—

Note 1. The *Inventory* being journalized, as above, you muſt next turn to your *Ledger*, and therein erect an Accompt for each ſo theſe Particulars, in the following Manner:

(1.) You muſt begin with *Stock*, and in a good round-Text-Hand on the left Folium of the Book, write *Stock Dr.* and on the right Folium, in the ſame Hand, write *Per Contra Cr.*

(2.) Becauſe Sundry Accompts are Drs. to *Stock*, you muſt in your *Ledger* make *Stock* Cr. by Sundry Accompts, expreſſing the whole Value.

(3.) Make every particular Part Dr. to *Stock* for its Quantity (which mention in your inner Columns) and Value reſpectively.

(4.) Beginning theſe Particulars with *Caſh*, you muſt, as in *Stock* make *Caſh Dr. Per Contra Cr.* and then beneath in ſmall Hand,

on the Dr. Side, put the Year and Day of the Month, and the Folium of the *Journal*, and then write, To *Stock* in Ready Mony, expreſſing the Sum. The like do with *Tobacco*, *Pepper*, &c.

(5). After this is done, you muſt next (becauſe you ſtand indebted to ſeveral Perſons) make *Stock* Dr. to *Sundry Accompts* for the Sum of all your Debts.

(6). Make each particular Man Cr. by *Stock* (on the Creditor Side) for the Sum which you owe him; obſerving alſo, the *Date* and *Folium*. This is poſting.

2. The left Hand Page of the *Ledger* is always the Debtor Side, and the right Hand Page is always the Creditor Side.

3. No Merchant erects an Accompts of himſelf in the *Ledger*, becauſe his own *Stock* ſtands for him.

		l.	s.	d.
	2			
1	Caſh Dr. to Holland £22 0 0			
2	For 8 Pieces, qt. 132 Ells, at 3*s*. 4*d*. *per* Ell, for ready Mony	22	—	—
	3			
5	*Brandon George* Dr. to *French* Wine £57 0 0			
2	For 2 Hhds. at 28*l*. 10*s*. *per* Hhd. to pay in one Month ...	57	—	—
	4			
5	*Oporto* Wine Dr. to *Thomas Preſton*, Eſq. £35 0 0			
3	For 5 Hhds. at 7*l*. *per* Hhd.	35	—	—
	5			
5	*Samuel Fairman* Dr. to *French* Wine £28 0 0			
2	For 1 Hhd. at 28*l*. *per* Hhd.	28	—	—
	6			
5	*Elias Skinner* Dr. to *Oporto* Wine £27 0 0			
5	For 3 Hhds. at 9*l*. *per* Hhd. to pay the 12th Inſtant	27	—	—
	7			
1	Caſh Dr. to Sir *Robert Johnſon* £100 0 0			
3	Received in Part	100	—	—
	8			
4	Sir *Humphrey Parſons* Dr. to Caſh £100 0 0			
1	Paid in full	100	—	—
	9			
6	*Liſbon* Wine Dr. to Broad Cloth £49 0 0			
2	For 7 Hhds. at 7*l*. *per* Hhd. bought of *Elias Ingram*, for which I ſold him 5 Pieces of Broad Cloth, qt. 96 Yards, at 10*s*. 2*d*.½ *per* Yard, amounting to the ſame Sum ...	49	—	—
	10			
6	*William Lowfield*, Eſq. Dr. to Hops £66 3 0			
2	For 10 Bags, qt. 31 *C*. 2 *qrs*. at 2*l*. 2*s*. *per C*.	66	3	—
	11			
4	Sir *Humphrey Parſons* Dr. to *Liſbon* Wine £16 0 0			
6	For 2 Hhds. at 8*l*. *per* Hhd.	16	—	—
	12			
1	Caſh Dr. to *Elias Skinner* £27 0 0			
5	Received in full	27	—	—

London, *January* 13, 1793.

					l.	s.	d.
1/6	Cash Dr. to *Lisbon* Wine	£25	10	0			
	For 3 Hhds. at 8*l.* 10*s.* *per* Hhd.				25	10	—
	14						
1/1	Tobacco Dr. to Cash	£298	0	0			
	For 20 Hhds. qt. 74 *C.* 2 *qrs.* at 4*l.* *per C.*				298	—	—
	15						
6/—	*Thomas Johnson* Dr. to Sundry Accompts	£256	14	3¾			
1	To Tobacco, for 10 Hhds. qt. 37 *C.* 1 *qr.* 15*lb.* at 4*l.* 12*s.* *per C.*	171	19	3¾			
2	To *French* Wine, for 3 Hhds. at 28*l.* 5*s.* *per* Hhd.	84	15	0			
	16				256	14	3¾
1/3	Cash Dr. to Sir *Robert Johnson*	£100	0	0			
	Received in Part				100	—	—
	17						
4/1	*William Baker*, Esq. Dr. to Cash	£150	0	0			
	Paid in full				150	—	—
	18						
1/4	Cash Dr. to Capt. *John Smith*	£580	0	0			
	Received in full				580	—	—
	19						
6/3	Stuffs Dr. to *John Herbert*	£20	0	0			
	For 20 Pieces, qt. 240 Yards, at 20*d.* *per* Yard				20	—	—
	20						
6/1	*John Hammond*, Esq. Dr. to Tobacco	£167	0	5			
	For 10 Hhds. qt. 37 *C.* 0 *qrs.* 13*lb.* at 4*l.* 10*s.* *per C.* he to pay as follows, *viz.*						
	On *February* the 9th next	£67	0	5			
	In three Months	100	0	0			
	21				167	—	5
4/6	Capt. *William Andrews* Dr. to Stuffs	£24	0	0			
	For 20 Pieces, qt. 240 Yards, at 2*s.* *per* Yard				24	—	—
	22						
7/—	*Robert Moore* Dr. to Sundry Accompts	£533	6	3			
1	To Tobacco, for 19 Hhds. qt. 63 *C.* 1 *qr.* 14*lb.* at 4*l.* 15*s.* *per C.*	301	0	7½			
1	To Pepper, for 48 Bags, qt. 1026*lb.* at 17*d.* *per lb.*	72	13	6			
2	To Hops, for 20 Bags, qt. 77 *C.* 3 *qrs.* 12*lb.* at 2*l.* 1*s.* *per C.*	159	12	1½			
					533	6	3
2/7	Canary Dr. to *Robert Moore*	£500	0	0			
	For 20 Pipes, at 25*l.* *per* Pipe				500	—	—

London, *January* 23, 1793.

					l.	s.	d.
	Sundry Accompts Drs. to Canary, for 20 Pipes, at 28*l.* *per* Pipe, ſold *John Oſborne*	560	0	0			
1	Caſh received in Part	290	0	0			
7	*John Oſborne* for the Remainder	270	0	0			
2	24				560	—	—
7	*Richard Remnant* Dr. to Canary	£432	0	0			
2	For 16 Pipes, at 27*l.* *per* Pipe, to pay in 3 Months				432	—	—
	25						
	Sundry Accompts Drs. to *Richard Remnant*	£432	0	0			
1	*viz.* Caſh received for early Payment	426	13	4			
9	Profit and Loſs for the Rebate on 432*l.* for 3 Months, at 5 *per Cent*	5	6	8			
7	26				432	—	—
6	*William Lowſield*, Eſq. Dr. to Shalloon	£12	10	0			
3	For 7 Pieces, qt. 100 Yards, at 2*s.* 6*d.* *per* Yard				12	10	—
	27						
7	Paper Dr. to *Martin Unwin*	£500	0	0			
7	For 1000 Reams, at 10*s.* *per* Ream, for which I am to pay as follows,						
	Within 1 Month	100	0	0			
	2 Months	100	0	0			
	3 Months	300	0	0			
	28				500	—	—
7	*Martin Unwin* Dr. to Sundry Accompts	£500	0	0			
1	*viz.* To Caſh	495	1	1½			
9	To Profit and Loſs for the Rebate on 500*l.* at 5 *per Cent*	4	18	10½			
	29				500	—	—
8	*Norwich* Crape Dr. to *Robert Uxley*	£280	0	0			
8	For 100 Pieces, qt. 1600 Yards, at 3*s.* 6*d.* *per* Yard				280	—	—
8	*Robert Uxley* Dr to Paper	262	10	0			
7	For 500 Reams, at 10*s.* 6*d.* *per* Ream				262	10	—
	30						
	Sundry Accompts Drs. to *Norwich* Crape, for 40 Pieces, qt. 640 Yards, at 4*s.* *per* Yard	128	0	0			
1	*viz.* Caſh received in Part	28	0	0			
6	*William Lowſield*, Eſq. for *William Warner*'s Aſſignment on him	50	0	0			
4	*William Warner* for the Remainder, to ſtand 3 Months	50	0	0			
8					128	—	—

London, *January* 31, 1793.

		£	s.	d.	£	s.	d.
5	House-Expenses Dr. to Cash	37	13	3			
1	For sundry Charges paid this Month, as *per* Book of House-Expenses				37	13	3
	February 1						
5	*Elias Skinner* Dr. to Sundry Accompts	154	0	0			
6	*viz.* To *Lisbon* Wine, for 2 Hhds. at 8*l. per* Hhd.	16	0	0			
5	To *Oporto* Wine, for 2 Hhds. at 9*l. per* Hhd.	18	0	0			
2	To *French* Wine, for 4 Hhds. at 30*l. per* Hhd.	120	0	0			
					154	—	—
	Sundry Accompts Drs. to *Elias Skinner*	110	0	0			
1	*viz.* Cash received in Part	90	0	0			
7 5	*Martin Unwin*, for d° *Skinner*'s Assignment on him, payable to me	20	0	0			
	2				110	—	—
	Sundry Accompts Drs. to *Isaac Reynolds*	330	0	0			
8	*viz.* Duroy, for 40 Pieces, qt. 600 Yards, at 6*s. per* Yard	180	0	0			
8 8	Sagathee, for 100 Pieces, qt. 1200 Yds. at 2*s.* 6*d. per* Yard	150	0	0			
					330	—	—
8	*Isaac Reynolds* Dr. to Sundry Accompts	120	0	0			
1	*viz.* To Cash paid him in Part for the above-mentioned Goods	100	0	0			
7	To *Martin Unwin*, for *Skinner*'s Note on him, payable to *Reynolds*	20	0	0			
	3				120	—	—
1	Cash Dr. to *Thomas Shaw*	100	0	0			
9	Received of *John James* for the Use of d° *Shaw*				100	—	—
	4						
9	*Thomas Shaw* Dr. to Cash	100	0	0			
1	Paid to *William Smith*, by Order of d° *Shaw*				100	—	—
	5						
1	Cash Dr. to *Brandon George*	57	0	0			
5	Received in full				57	—	—
	6						
1	Cash Dr. to *Thomas Preston*, Esq.	65	0	0			
3	Received in full				65	—	—
	7						
5	*Oporto* Wine Dr. to *Thomas Preston*, Esq.	90	0	0			
3	For 10 Hhds. at 9*l. per* Hhd. to pay *May* 14 next				90	—	—

London, *February* 8, 1793.

					l.	s.	d.
1	Cash Dr. to Sundry Accompts	£	110	3 0			
3	*viz.* To Drugget, for 5 Pieces, qt. 60 Yards, at 4*s.* 4*d. per* Yard		13	0 0			
2	To Broad Cloth, for 5 Pieces, qt. 85 Yards, at 11*s. per* Yard		46	15 0			
2	To Holland, for 12 Pieces, qt. 252 Ells, at 4*s. per* Ell		50	8 0			
	9				110	3	—
	Sundry Accompts Drs. to *John Hammond*, Esq.	£	67	0 5			
1	*viz.* Cash received in Part		67	0 0			
9	Profit and Loss abated him		0	0 5			
6	10				67	—	5
9	Serge Dr. to Sundry Accompts, for 100 Pieces qt. 1400 Yards, at 1*s. per* Yard		70	0 0			
1	*viz.* To Cash paid in Part		20	0 0			
4	To *William Baker*, Esq; for the rest, to be paid the 20th Instant		50	0 0			
	11				70	—	—
6	*Lisbon* Wine Dr. to Sundry Accompts, for 40 Hhds. at 7*l. per* Hhd.		280	0 0			
7	*viz.* To Paper, for 200 Reams, at 11*s. per* Ream		110	0 0			
1	To Cash paid in Part		70	0 0			
7	To *Robert Moore* for the rest, to be paid on Demand		100	0 0			
	12				280	—	—
5	*Brandon George* Dr. to *Lisbon* Wine	£	32	0 0			
6	For 4 Hhds. at 8*l. per* Hhd.				32	—	—
	13						
8	*Robert Uxley* Dr. to Serge	£	8	15 0			
9	For 10 Pieces, qt. 140 Yards, at 15*d. per* Yard				8	15	—
	14						
10	*Samuel Grainger* Dr. to Sundry Accompts	£	78	11 0			
8	*viz.* To *Norwich* Crape, for 4 Pieces, qt. 64 Yards, at 4*s. per* Yard		12	16 0			
8	To Duroy, for 10 Pieces, qt. 150 Yards, at 6*s.* 6*d. per* Yard		48	15 0			
8	To Sagathee, for 10 Pieces, qt. 120 Yards, at 2*s.* 10*d. per* Yard		17	0 0			
					78	11	—
1	Cash Dr. to *Samuel Grainger*		28	11 0			
10	Received in Part for the above Goods				28	11	—

London, *February* 15, 1793.

					l.	s.	d.
	Sundry Accompts Drs. to *Robert Uxley*	£	620	0 0			
2	*viz.* *French* Wine, for 10 Hhds. at 30*l.* *per* Hhd.		300	0 0			
2	Canary, for 10 Pipes, at 25*l.* *per* Pipe		250	0 0			
6	*Liſbon* Wine, for 10 Hhds. at 7*l.* *per* Hhd.		70	0 0			
8					620	—	—
8	*Robert Uxley* Dr. to Sundry Accompts	£	257	10 0			
1	*viz.* To Caſh paid him in Part		100	0 0			
7	To Paper, for 300 Reams, at 10*s.* 6*d.* *per* Ream		157	10 0			
	16				257	10	—
1	Tobacco Dr. to Sundry Accompts, for 20 Hhds. qt. 76*C.* 1*qr.* 14*lb.* at 4*l.* 10*s.* *per C.*		343	13 9			
1	*viz.* To Caſh paid in Part		113	13 9			
3	To *John Herbert*, for the Clearing of a Debt of		230	0 0			
	17				343	13	9
7	*Martin Unwin* Dr. to Tobacco	£	381	17 6			
1	For 20 Hhds. qt. 76*C.* 1*qr.* 14*lb.* at 5*l.* *per C.*				381	17	6
	18						
1	Caſh Dr. to *Elias Skinner*	£	44	0 0			
5	Received in full				44	—	—
	19						
8	*Iſaac Reynolds* Dr. to Sundry Accompts	£	252	0 0			
6	*viz.* To *Liſbon* Wine, for 14 Hhds at 8*l.* *per* Hhd.		112	0 0			
2	To Canary, for 5 Pipes, at 28*l.* *per* Pipe		140	0 0			
					252	—	—
	The Balance of our Accompts to be paid in 6 Months.						
	20						
4	*William Baker*, Eſq; Dr. to Caſh	£	50	0 0			
1	Paid him in full				50	—	—

London, *February* 21, 1793.

Sundry Accompts Dr. to *Thomas Shaw* £232 3 4

2 *viz.* Hops, for 44 Bags, wt. 132*C.* 2*qr.* 0*lb.* at 28*s. per C.* 185 10 0
3/9 Drugget, for 20 Pieces, qt. 280 Yards, at 3*s.* 4*d. per* Yard 46 13 4

232 3 4

9 *Thomas Shaw* Dr. to Sundry Accompts £232 3 4

5 *viz.* To *Oporto* Wine, for 10 Hhds. at 11*l. per* Hhd. 110 0 0
6 To *Lisbon* Wine, for 7 Hhds. at 8*l. per* Hhd. 56 0 0
1 To Cash for the Overplus paid him..... 66 3 4

232 3 4

Note, In the *Cash Book* there is an *Error* made by the placing of the above-mentioned 66*l.* 3*s.* 4*d.* on the Dr. Side instead of the Cr. Side. And therefore, as no Erasements are to be made in your Books of Accompts, this *Error* can be corrected no other Way than by making another *Error* of the same Sum to balance it on the Cr. Side. This *Error* was made on Purpose to shew the Learner how he must correct an *Error* made in the like Case.

22

4/1 *William Baker*, Esq; Dr. to Cash.....£500 0 0
For so much lent him upon Bond, for 6 Months, at 5 *per Cent.* 500 — —

23

1/7 Cash Dr. to *John Osborne*.....£270 0 0
Which Sum I have received this Day of *James Jenkins*, by an Assignment on d° *Jenkins*, by d° *Osborne* ..... 270 — —

24

4/3 Capt. *William Andrews* Dr. to Sir *Robert Johnson*£246 0 0
For my Assignment on d° Sir *Robert*, payable to d° *Andrews* 246 — —

25

7/1 *Robert Moore* Dr. to Cash £66 13 9
For a Draft on me by d° *Moore*, payable to *John Ash*, or Order 66 13 9

26

Sundry Accompts Drs. to *Samuel Grainger* ...£50 0 0

1 *viz.* Cash received of d° *Grainger* 6 5 0
9 Profit and Loss abated in Composition.... 43 15 0

10 50 — —

27

8/8 *Robert Uxley* Dr. to Duroy.....£48 15 0
For 10 Pieces, qt. 150 Yards, at 6*s.* 6*d. per* Yard..... 48 15 —

28

5/1 House-Expenses Dr. to Cash £70 12 11
For sundry Charges paid this Month, as *per* Book of House-Expenses 70 12 11

The End of the first Journal.

The LEDGER.

The *Alphabet* to the LEDGER.

A.
Andrews Capt. *William* 4

B.
Broad Cloth 2
Baker William, Esq. 4
Balance 10

C.
Cash 1
Canary 2
Cloth Broad 2
Crape *Norwich* 8

D.
Drugget 3
Duroy 8

E.

F.
French Wine 2
Fairman Samuel 5

G.
George Brandon 5
Grainger Samuel 10

H.
Hops 2
Holland 2
Herbert John 3
House-Expenses 5
Hammond John, Esq. .. 6

I.
Johnson Sir *Robert* 3
Johnson Thomas 6

K.

L.
Lisbon Wine 6
Lowfield William, Esq. 6

M.
Moore Robert 7

The LEDGER.

The *Alphabet* to the LEDGER.

N.
Norwich Crape..... 8

O.
Oporto Wine..... 5
Oſborne John..... 7

P.
Pepper..... 1
Preſton Thomas, Eſq. 3
Parſons Sir *Humphrey* 4
Paper..... 7
Profit and Loſs..... 9

Q.

R.
Remnant Richard.... 7
Reynolds Iſaac..... 8

S.
Stock..... 1
Shalloon..... 3
Smith Capt. *John*.. 4
Skinner Elias..... 5
Stuffs..... 6
Sagathee..... 8
Shaw Thomas..... 9
Serge..... 9

T
Tobacco..... 1

U.
Unwin Martin..... 7
Uxley Robert..... 8

W.
Wine Canary..... 2
Wine *French*..... 2
Warner William.... 4
Wine *Oporto*..... 5
Wine *Liſbon*..... 6

X.

Y.

Z.

Stock Dr.

1793				l.	s	d.
Jan. 1	—	To Sundry Accompts	—	535	13	—
Feb. 28	R	To Balance, for the neat Proceed of my whole Eſtate	10	10513	5	4¼
				11048	18	4¼

Note 1, The firſt Line on this Side, contains the whole of what you owed at your firſt ſetting out in Trade.
2. The *Balance* contains the whole of your Eſtate, in *Goods*, *Caſh*, and *Debts* due to you at the cloſing of your *Books*.
3. Every Entry in the *Ledger* muſt contain ſo much of the Tranſaction as may be wrote in one Line, and no more; though for Neceſſity's Sake, two Lines are often uſed here.

Caſh Dr.

1793				l.	s	d.
Jan. 1	1	To Stock	1	8000	—	—
31	—	To Sundry Accompts, received this Month	—	1599	3	4
Feb. 28	—	To Sundry Accompts, received this Month	—	837	19	—
				10437	2	4

Tobacco Dr.

1793			Hhds.	Cr.	qr.	lb.	Mark		l.	s	d.
Jan. 1	1	To Stock, at 4*l.* 14*s. per C.*	19	63	1	14	I C	1	297	17	3
14	3	To Caſh, at 4*l. per C.*	20	74	2	0	I H	1	298	—	—
Feb. 16	7	To Sundry Accompts, at 4*l.* 10*s. per C.*	20	76	1	14	I H	—	343	13	9
28	R	To Profit and Loſs, gain'd by this Accompt						9	82	6	10¼
			59	214	1	0			1021	17	10¼

Note, All Accompts of Goods are balanced either by *Profit* and *Loſs* for the *Gain* or *Loſs* on the Sale thereof; or by *Balance* for what remains unſold; or by both: In the preſent Caſe, the *Tobacco* is all ſold, and therefore balanced only by *Profit* and *Loſs* for the Gain, which is very eaſily obtained; for as the Dr. Side contains the prime Coſt of the Goods, that is,

Pepper Dr.

1793			Bags	lb.		l.	s	d.
Jan. 1	1	To Stock, at 16*d. per lb.* for	48	1026	1	68	8	—
Feb. 28	R	To Profit and Loſs, gain'd by this Accompt			9	4	5	6
						72	13	6

1793		Per Contra Cr.		l.	s.	d.
Jan. 30	1	By Sundry Accompts	—	10830	14	10½
Feb. 28	R	By Profit and Loſs, gain'd by two Months trading	9	218	3	6
				11048	18	4¼

Note 1, The firſt Line on this Side contains the whole of your Eſtate, viz. *Goods*, *Caſh*, and *Debts* due to you at your firſt ſetting out in Trade.

2. The *Profit* and *Loſs* contains the whole of your Gain at the cloſing of your Books.

1793		Per Contra Cr.		l.	s.	d.
Jan. 31	—	By Sundry Accompts, paid this Month	—	1080	14	4½
Feb. 28	—	By Sundry Accompts, paid this Month	—	1257	3	9
	R	By Balance remaining in Hand, carried to the next Ledger	10	8099	4	2½
				10437	2	4

Note, The *Balance* of this Accompt (if any) is always placed on the Cr. Side, and ſhews what *Mony* is remaining in your Hands; and the Reaſon is very obvious, becauſe no Man can pay more than he receives.

Per Contra Cr.

1793			Hhds.	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 15	3	By *Thomas Johnſon*, at 4*l.* 12*s. per C.* for	10	37	1	15	I H	6	171	19	3¾
20	3	By *John Hammond*, Eſq. at 4*l.* 10*s. per C.* for ..	10	37	0	13	I H	6	167	—	5
22	3	By *Robert Moore*, at 4*l.* 15*s. per C.* for	19	63	1	14	I C	7	301	—	7½
Feb. 17	7	By *Martin Unwin*, at 5*l.* *per C.* for	20	76	1	14	I H	7	381	17	6
			59	214	1	0			1021	17	10¼

what you gave for them, and the Cr. Side what they were ſold for; ſo, if the Cr Side be the greater, the Difference between them is the *Gain*; but if it ſhould happen that the Dr. Side is greater (as it does ſometimes, through Decay of Goods, or the Market Price falling) then the Difference is the *Loſs*, and will always fall on the Cr. Side.

Per Contra Cr.

1793			Bags	lb.		l.	s.	d.
Jan. 22	3	By *Robert Moore*, at 17*d. per lb.* for	48	1026	7	72	13	6

Canary

Dr.

1793			Pipes	Mark		l.	s.	
Jan. 1	1	To Stock, at 25*l.* *per* Pipe	16	I L	1	400	—	—
22	5	To *Robert Moore*, at 25*l.* *per* Pipe	20	R M	7	500	—	—
Feb. 15	7	To *Robert Uxley*, at 25*l.* *per* Pipe	10	R U	8	250	—	—
18	R	To Profit and Loſs, gain'd by this Accompt			9	107	—	—
			46			1257	—	—

Note, Here it appears that the Goods are not all ſold; and therefore before you can tell the *Gain* or *Loſs*, you muſt firſt find the Value of the Goods that are unſo'd, at prime Coſt, and add to it the Value of the

Hops

Dr.

1793			Bags	C.	qr.	lb.	Mark		l.	s.	
Jan 1	1	To Stock, at 2*l.* *per* *C.* for	30	109	1	12	S C	1	218	14	3¼
Feb. 21	8	To *Thomas Shaw*, at 1*l.* 8*s.* *per* *C.* for	44	132	2	0	T S	9	185	10	—
28	R	To Profit and Loſs, gain'd by this Accompt						9	7	—	10¼
			74	241	3	12			411	5	1½

Note, Hence appears the Uſefulneſs of having Goods marked, when they have been purchaſed of ſeveral

French Wine

Dr.

1793			Hhds.	Mark		l.	s.	
Jan. 1	1	To Stock, at 27*l.* *per* Hhd. for	10	B A	1	270	—	—
Feb. 15	7	To *Robert Uxley*, at 30*l.* *per* Hhd. for	10	R U	8	300	—	—
28	R	To Profit and Loſs, gain'd by this Accompt			9	19	15	—
			20			589	15	—

Holland

Dr.

1793			Pcs	Ells		l.	s.	
Jan. 1	1	To Stock, at 3*s.* *per* Ell	20	384	1	57	12	—
Feb. 28	R	To Profit and Loſs, gain'd by this Accompt			9	14	16	—
			20	384		72	8	—

Broad Cloth

Dr.

1793			Pcs.	Yds.		l.	s.	
Jan. 1	1	To Stock, at 10*s.* *per* Yard	10	180	1	90	—	—
Feb. 28	R	To Profit and Loſs, gain'd by this Accompt			9	5	15	—
			10	180		95	15	—

Per Contra Cr.

1793			Pipes	Mark		l.	s.	d.
June 23	4	By Sundry Accompts, at 28*l. per* Pipe, for	20	R M	—	560	—	—
24	4	By *Richard Kemnant*, at 27*l. per* Pipe, to pay in 3 Months	16	I L	7	432	—	—
Feb. 19	7	By *Ijaac Reynolds*, at 28*l. per* Pipe, for	5	R U	8	140	—	—
28	R	By Balance, remaining unſold, at 25*l. per* Pipe, for	5	R U	10	125	—	—
			46			1257	—	—

Goods that have been ſold (for the whole Quantity muſt ſtand on both Sides, be the Value leſs or more) then the Difference, as before, will be the *Gain* or *Loſs* on the Sale of thoſe Goods.

Per Contra Cr.

1793			Bags	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 10	2	By *William Lowfield*, Eſq. at 2*l.* 2*s. per C.* for	10	31	2	0	S C	6	66	3	—
22	4	By *Robert Moore*, at 2*l.* 1*s. per C* for	20	77	3	12	S C	7	159	12	1½
Feb. 28	R	By Balance unſold, at 1*l.* 8*s. per C.* for	44	132	2	0	T S	10	185	10	—
			74	241	3	12			411	5	1½

Perſons at different Times and Prices.

Per Contra Cr.

1793			Hhds.	Mark		l.	s.	d.
Jan. 3	2	By *Brandon George*, at 28*l.* 10*s. per* Hhd. for	2	B A	5	57	—	—
5	2	By *Samuel Fairman*, at 28*l. per* Hhd. for	1	B A	5	28	—	—
15	3	By *Thomas Johnſon*, at 28*l.* 5*s. per* Hhd. for	3	B A	6	84	15	—
Feb. 1	5	By *Elias Skinner*, at 30*l. per* Hhd. for	4	B A	5	120	—	—
28	R	By Balance unſold, at 30*l. per* Hhd.	10	R U	10	300	—	—
			20			589	15	—

Per Contra Cr.

1793			Pcs.	Ells.		l.	s.	d.
Jan. 2	2	By Caſh, at 3*s.* 4*d. per* Ell, for	8	132	1	22	—	—
Feb. 8	6	By Caſh, at 4*s. per* Ell, for	12	252	1	50	8	—
			20	384		72	8	—

Per Contra Cr.

1793			Pcs.	Yds.		l.	s.	d.
Jan. 9	2	By *Liſbon* Wine, at 10s. 2*d.*½ *per* Yard	5	96	6	49	—	—
Feb. 8	6	By Caſh, at 11*s. per* Yard	5	85	1	46	15	—
			10	181		95	15	—

Note, Here is a Yard gain'd by the Difference of Meaſurement.

Shalloon Dr.

1793			Pcs.	Yds.		l.	s.	d.
Jan. 1	1	To Stock, at 2s. 4d. per Yard, for	7	100	1	11	13	4
Feb. 28	R	To Profit and Loss, gain'd by this Accompt			9	—	16	8
						12	10	—

Drugget Dr.

1793			Pcs.	Yds.	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 3s. 6d. per Yard, for	5	60	T L	1	10	10	—
Feb. 21	8	To Thomas Shaw, at 3s. 4d. per Yard, for	20	280	T S	9	46	13	4
28	R	To Profit and Loss, gain'd by this Accompt				9	2	10	—
			25	340			59	13	4

Thomas Preston, Esq. Dr.

1793						
Jan. 1	1	To Stock	1	100	—	—
Feb. 28	R	To Balance due to him, to pay *May* 14th next	10	90	—	—
				190	—	—

Note, The *Dr.* Side of any Man's Accompt shews what he stands indebted to you; and the *Cr.* Side shews what you stand indebted to him: And when the *Cr.* Side exceeds the *Dr.* (as in this Case) the Balance of the Accompt must be placed on the *Dr.* Side, and

Sir Robert Johnson Dr.

1793						
Jan. 1	1	To Stock	1	476	—	—
Error	R	To Balance due to him	10	30	—	—
				506	—	—

Note, This *Error* was designedly made, to shew the young Book-keeper how to correct it; which see on the *Cr.* Side.

John Herbert Dr.

1793						
Jan. 1	1	To Stock	1	250	—	—

Per Contra Cr.

1793			Pcs.	Yds.		l.	s.	d.
Jan. 26	4	By *William Lowfield*, Esq. at 2*s*. 6*d*. *per* Yard, for	7	100	6	12	10	—

Per Contra Cr.

1793			Pcs.	Yds.	Mark		l.	s.	d.
Feb. 8	6	By Cash, at 4*s*. 4*d*. *per* Yard, for	5	60	T L	1	13	—	—
28	R	By Balance, unsold, at 3*s*. 4*d*. *per* Yard, for	20	280	T S	10	46	13	4
			25	340			59	13	4

Per Contra Cr.

1793						
Jan. 4	2	By *Oporto* Wine	5	35	—	—
Feb. 6	5	By Cash, received in full	1	65	—	—
7	5	By *Oporto* Wine, to pay *May* 14 next	5	90	—	—
				190	—	—

shews what you are really indebted to him.

2. The Price per *Hhd. Piece, Yard, Ell, &c.* and the *Quantity* of any Sort of Goods, are never put under any Man's Name in the Ledger.

Per Contra Cr.

Jan. 7	2	By Cash, received in Part	1	100	—	—
16	3	By Cash, received in Part	1	100	—	—
Feb. 24	8	By Capt. *William Andrews*, for my Draft on Sir *Robert*, payable to d° *Andrews*	4	246	—	—
28	R	By Error on the Dr. Side	—	30	—	—
	R	By Balance due to me	10	30	—	—
				506	—	—

2. The last Line but one, having the *Index* to it, shews that it was inserted, in Order to balance the *Error* committed on the Dr. Side of this Account.

Per Contra Cr.

1793						
Jan. 19	3	By Stuffs	6	20	—	—
Feb. 16	7	By Tobacco	1	230	—	—
				250	—	—

1793		Capt John Smith Dr.		l.	s.	d.
Jan. 1	1	To Stock, to pay the 18th Inſtant	1	580	—	—

1793		Capt. William Andrews Dr.				
Jan. 21	3	To Stuffs	6	24	—	—
Feb. 24	8	To Sir *Robert Johnſon*, for my Draft on him, payable to d° *Andrews*	3	246	—	—
				270	—	—

1793		Sir Humphrey Parſons Dr.				
Jan. 8	2	To Caſh, paid in full	1	100	—	—
11	2	To *Liſbon* Wine	6	16	—	—
				116	—	—

Note, When the Dr. Side of any Man's Accompt exceeds the Cr. Side, the *Balance* thereof muſt be placed on the Cr. Side, and ſhews what he is indebted to you.

1793		William Baker, Eſq. Dr.				
Jan. 17	3	To Caſh, paid in full	1	150	—	—
Feb. 20	7	To Caſh, paid in full	1	50	—	—
22	8	To Caſh, for 500*l.* lent him on Bond, for 6 Months, at 5 *per Cent.*	1	500	—	—
				700	—	—

1793		William Warner Dr.				
Jan. 30	4	To *Norwich* Crape, to pay in 3 Months	8	50	—	—

1793		Per Contra Cr.		l.	s.	d.
Jan. 18	3	By Cash, received in full	1	580	—	—

1793		Per Contra Cr.				
Jan. 1	1	By Stock	1	270	—	—

1793		Per Contra Cr.				
Jan. 1	1	By Stock, to pay the 8th Instant	1	100	—	—
Feb. 28	R	By Balance, due to me	10	16	—	—
				116	—	—

1793		Per Contra Cr.				
Jan. 1	1	By Stock, to pay the 17th Instant	1	150	—	—
Feb. 10	6	By Serge, to pay the 20th Instant	9	50	—	—
28	R	By Balance, due to me on Bond	10	500	—	—
				700	—	—

1793		Per Contra Cr.				
Jan. 1	1	By Stock	1	55	13	—
Feb. 28	R	By Balance, due to me, to be paid *April* 30 next	10	34	7	—
				50	—	—

1793		Brandon George Dr.			l.	s.	d.
Jan. 3	2	To *French* Wine to pay in 1 Month		2	57	—	—
Feb. 12	6	To *Liſbon* Wine		6	32	—	—
					89	—	—

1793		Houſe-Expenſes Dr.					
Jan. 31	5	To Caſh for ſundry Charges this Month.....		1	37	13	3
Feb. 28	8	To Caſh for ſundry Charges this Month.....		1	70	12	11
					108	6	2

		Oporto Wine Dr.	Hhds.	Mark				
1793								
Jan. 4	2	To *Thomas Preſton*, Eſq. at 7*l. per* Hhd.	5	TP	3	35	—	—
Feb. 7	5	To *Thomas Preſton*, Eſq. at 9*l. per* Hhd.	10	TP	3	90	—	—
28	R	To Profit and Loſs, gain'd by this Accompt			9	30	—	—
			15			155	—	—

1793		Samuel Fairman Dr.					
Jan. 5	2	To *French* Wine		2	28	—	—

1793		Elias Skinner Dr.					
Jan. 6	2	To *Oporto* Wine, to pay the 12th Inſtant		5	27	—	—
Feb. 1	5	To Sundry Accompts		—	154	—	—
					181	—	—

Per Contra Cr.

1793				l.	s.	d.
Feb. 5	5	By Cash, received in full	1	57	—	—
28	R	By Balance, due to me	10	32	—	—
				89	—	—

Per Contra Cr.

1793								
Feb. 28	R	By Profit and Loss			9	108	6	2

Note, This *Accompt* must not be balanced by any thing else but *Profit* and *Loss*, because the several things that are made *Drs.* to Cash, are of no Estimation in the mercantile Way, but are an entire *Loss*.

Per Contra Cr.

1793			Hhds.	Mark				
Jan. 6	2	By *Elias Skinner*, at 9*l. per* Hhd. for	3	T P	5	27	—	—
Feb. 1	5	By *Elias Skinner*, at 9*l. per* Hhd. for	2	T P	5	18	—	—
21	8	By *Thomas Shaw*, at 11*l. per* Hhd. for	10	T P	9	110	—	—
			15			155	—	—

Per Contra Cr.

1793							
Feb. 28	R	By Balance, due to me	10	28	—	—

Per Contra Cr.

1793							
Jan. 12	3	By Cash, received in full	1	27	—	—
Feb. 1	5	By Sundry Accompts	—	110	—	—
18	7	By Cash, received in full	1	44	—	—
				181	—	—

Liſbon Wine — Dr.

1793			Hhds.	Mark		l.	s.	d.
Jan. 9	2	To Broad Cloth, at 7l. per Hhd. for	7	E I	2	49	—	—
Feb. 11	6	To Sundry Accompts, at 7l. per Hhd. for	40	R M	—	280	—	—
15	7	To *Robert Uxley*, at 7l. per Hhd. for	10	R U	8	70	—	—
28	R	To Profit and Loſs, gain'd by this Acct.			9	33	10	—
			57			432	10	—

William Lowfield, Eſq. — Dr.

1793						
Jan. 10	2	To Hops	2	66	3	—
26	4	To Shalloon	3	12	10	—
30	4	To *Norwich* Crape, for *William Warner*'s Aſſignment on him	8	50	—	—
				128	13	—

Thomas Johnſon — Dr.

1793						
Jan. 15	3	To Sundry Accompts	—	256	14	3¾

Stuffs — Dr.

1793			Pcs.	Yds.				
Jan. 19	3	To *John Herbert*, at 20d. per Yard	20	240	3	20	—	—
Feb. 28	R	To Profit and Loſs, gain'd by this Accompt			9	4	—	—
						24	—	—

John Hammond, Eſq. — Dr.

1793						
Jan. 20	3	To Tobacco, to pay at ſundry Times	1	167	—	5

Per Contra Cr.

1793			Hhd.	Mark		l.	s.	d.
Jan. 11	2	By Sir *Humphrey Parsons* at 8*l.* *per* Hhd. for	2	E I	4	16	—	—
13	3	By Cash, at 8*l.* 10*s.* *per* Hhd. for	3	E I	1	25	10	—
Feb. 1	5	By *Elias Skinner*, at 8*l.* *per* Hhd. for	2	E I	5	16	—	—
12	6	By *Brandon George*, at 8*l.* *per* Hhd. for	4	R M	5	32	—	—
19	7	By *Isaac Reynolds*, at 8*l.* *per* Hhd. for	14	R M	8	112	—	—
21	8	By *Thomas Shaw*, at 8*l.* *per* Hhd. for	7	R M	9	56	—	—
28	R	By Balance, unsold, at 7*l.* *per* Hhd. for	25	RM 15 / RU 10	10	175	—	—
			57			432	10	—

Per Contra Cr.

17								
Feb. 28	R	By Balance due to me			10	128	13	—

Per Contra Cr.

1793								
Feb. 28	R	By Balance due to me			10	256	14	3¾

Per Contra Cr.

1793			Pcs.	Yds.				
Jan. 21	3	By Capt. *William Andrews*, at 2*s.* *per* Yard, for	20	240	4	24	—	—

Per Contra Cr.

1793								
Feb. 9	6	By Sundry Accompts			—	67	—	5
28	R	By Balance, due to me, payable *April* 20th next			10	100	—	—
						167	—	5

Robert Moore Dr.

1793				l.	s.	d.
Jan. 22	3	To Sundry Accompts	—	533	6	3
Feb. 25	8	To Cash, for his Draft on me, paid to *John Ash*	1	66	13	9
				600	—	—

John Osborne Dr.

1793				l.	s.	d.
Jan. 23	4	To Canary	2	270	—	—

Richard Remnant Dr.

1793				l.	s.	d.
Jan. 24	4	To Canary, to pay in 3 Months	2	432	—	—

Paper Dr.

1793			Reams		l.	s.	d.
Jan. 27	4	To *Martin Unwin*, at 10*s.* *per* Ream, to pay at sundry Times, for	1000	7	500	—	—
Feb. 28	R	To Profit and Loss, gain'd by this Accompt		9	30	—	—
			1000		530	—	—

Martin Unwin Dr.

1793				l.	s.	d.
Jan. 28	4	To Sundry Accompts	—	500	—	—
Feb. 1	5	To *Elias Skinner*, for d° *Skinner*'s Assignment on *Unwin* payable to me	5	20	—	—
17	7	To Tobacco	1	381	17	6
				901	17	6

1793		Per Contra Cr.		l.	s.	d.
Jan. 22	3	By Canary	2	500	—	—
Feb. 11	6	By *Liſbon* Wine, on Demand	6	100	—	—
				600	—	—

1793		Per Contra Cr.				
Feb. 23	8	By Caſh, received in full, by an Aſſignment on *James Jenkins*	1	270	—	—

1793		Per Contra Cr.				
Jan. 25	4	By Sundry Accompts	—	432	—	—

1793		Per Contra Cr.	Reams				
Jan. 29	4	By *Robert Uxley*, at 10*s.* 6*d. per* Ream, for	500	8	262	10	—
Feb. 11	6	By *Liſbon* Wine, at 11*s.* – *per* Ream, for	200	6	110	—	—
15	7	By *Robert Uxley*, at 10*s.* 6*d. per* Ream, for	300	8	157	10	—
			1000		530	—	—

1793		Per Contra Cr.				
Jan. 27	4	By Paper	7	500	—	—
Feb. 2	5	By *Iſaac Reynolds*, for *E. Skinner*'s Note on d° *Unwin*, now given to *I. Reynolds*	8	20	—	—
28	R	By Balance, due to me	10	381	17	6
				901	17	6

Norwich Crape Dr.

1793			Pcs.	Yards.		l.	s.	d.
Jan. 29	4	To *Robert Uxley*, at 3*s*. 6*d*. *per* Yard for	100	1600	8	280	—	—
Feb. 28	R	To Profit and Loſs, gain'd by this Accompt			9	17	12	—
						297	12	—

Robert Uxley Dr.

1793						
Jan. 29	4	To Paper	7	262	10	—
Feb. 13	6	To Serge	9	8	15	—
15	7	To Sundry Accompts	—	257	10	—
27	8	To Duroy	8	48	15	—
28	R	To Balance, due to him	10	322	10	—
				900	—	—

Iſaac Reynoids Dr.

1793						
Feb. 2	5	To Sundry Accompts	—	120	—	—
19	7	To Sundry Accompts	—	252	—	—
				372	—	—

Duroy Dr.

1793			Pcs.	Yds.				
Feb. 2	5	To *Iſaac Reynolds*, at 6*s*. *per* Yard, for	40	600	8	180	—	—
28	R	To Profit and Loſs, gain'd by this Accompt			9	7	10	—
						187	10	—

Sagathee Dr.

1793			Pcs.	Yds.				
Feb. 2	5	To *Iſaac Reynolds*, at 2*s*. 6*d*. *per* Yard for	100	1200	8	150	—	—
28	R	To Profit and Loſs, gain'd by his Accompt			9	2	—	—
						152	—	—

Per Contra Cr.

1793			Pcs.	Yds.		l.	s.	d.
Jan. 30	5	By Sundry Accompts, at 4*s.* *per* Yard for	40	640	—	128	—	—
Feb. 14	7	By *Samuel Grainger*, at 4*s.* *per* Yard for	4	64	10	12	16	—
28	R	By Balance, unfold, at 3*s.* 6*d.* *per* Yard for	56	896	10	156	16	—
			100	1600		297	12	—

Per Contra Cr.

1793						
Jan. 29	4	By *Norwich* Crape			8	280 — —
Feb. 15	7	By Sundry Accompts			—	620 — —
						900 — —

Per Contra Cr.

1793						
Feb. 2	5	By Sundry Accompts			—	330 — —
28	R	By Balance due to me			10	42 — —
						372 — —

Per Contra Cr.

1793			Pcs.	Yds.		l.	s.	d.
Feb. 14	6	By *Samuel Grainger*, at 6*s.* 6*d.* *per* Yard	10	150	10	48	15	—
27	8	By *Robert Uxley* at 6*s.* 6*d.* *per* Yard	10	150	8	48	15	—
28	R	By Balance, unfold, at 6*s.* 0*d.* *per* Yard	20	300	10	90	—	—
			40	600		187	10	—

Per Contra Cr.

1793			Pcs.	Yds.		l.	s.	d.
Feb. 14	6	By *Samuel Grainger*, at 2*s.* 10*d.* *per* Yard	10	120	10	17	—	—
28	R	By Balance, unfold, at 2*s.* 6*d.* *per* Yard	90	1080	10	135	—	—
			100	1200		152	—	—

1793		Thomas Shaw Dr.		l.	s.	d.
Feb. 4	5	To Cash, paid *William Smith*, by Order of d° *Shaw*	1	100	—	—
— 21	8	To Sundry Accompts	—	232	3	4
				332	3	4

		Serge Dr.	Pcs.	Yds.				
1793								
Feb. 10	6	To Sundry Accompts, at 1*s. per* Yard	100	1400	1	70	—	—
28	R	To Profit and Loss gain'd by this Accompt			9	1	15	—
						71	15	—

1793		Profit and Loss Dr.		l.	s.	d.
Jan. 25	4	To *Richard Remnant*, lost by the Rebate of 432*l.* for 3 Months, at 5 *per Cent.*	7	5	6	8
Feb. 9	6	To *John Hammond*, Esq. lost by an Abatement	6	—	—	5
26	8	To *Samuel Grainger*, abated in Composition	10	43	15	—
28	R	To House Expenses	5	108	6	2
—	R	To Stock gain'd by two Months trading	1	218	3	6
				375	11	9

Note, This Accompt is always made Dr. to *Stock* for the Balance thereof, if there be a Gain in the Trade, and Cr. by *Stock* if there be a *Loss*: And the Reason is obvious enough; For if there be a *Gain*, it is evident that the Goods were sold for more than they were bought for, and therefore *Stock* must be *Cr.* by *Profit* and *Loss* for the same: the contrary, if there be a *Loss*, which seldom happens to a careful Trader.

Admit, therefore, a Man's whole *Stock* to consist of but one Sort of *Goods*: hence, as that is his *Stock*, the *prime Cost* thereof, and the *Gain* must go together to balance the Cr. Side, which will consist of what was sold at an advantageous Price: For the Difference between the Prices of Goods bought, and sold out advantageously, must be the *Profit* arising from the Sale of those *Goods*: and as that must be placed on the Cr. Side of *Stock*, so *Profit* and *Loss* must be Dr. to *Stock* for the same Balance or Gain, and not to any thing else.

For Example,

1. Suppose the Merchant's whole Stock should consist of *Pepper*, which is worth 68*l.* 8*s.* *Page* 1, then it must be

Pepper Dr.		Stock Cr.	
To Stock - -	68*l.* 8*s.*	By Pepper - -	68*l.* 8*s.*

2. Suppose the *Pepper* to be all sold upon Trust to *Robert Moore* for 72*l.* 13*s.* 6*d.* then is

Robert Moore Dr.		Pepper Cr.	
To Pepper	72*l.* 13*s.* 6*d.*	By Rob. Moore	72*l.* 13*s.* 6*d.*

3. To balance this Accompt; as there is a *Gain* upon the Sale of the said *Pepper*: so for that *Gain* you must make

Pepper Dr.		Profit and Loss Cr.	
To Profit and Loss	4*l.* 5*s.* 6*d.*	By Pepper -	4*l.* 5*s.* 6*d.*

1793		Per Contra Cr.		l.	s.	d.
Feb. 3	5	By Caſh, received of *John James*, for *Shaw*'s Uſe	1	100	—	—
21	8	By Sundry Accompts	—	232	3	4
				332	3	4

1793		Per Contra Cr.	Pcs.	Yds.		l.	s.	d.
Feb. 13	6	By *Robert Uxley*, at 15*d. per* Yard	10	140	8	8	15	—
	R	By Balance unſold, at 1*s. per* Yard	90	1260	10	63	—	
			100	1400		71	15	—

1793		Per Contra Cr.		l.	s.	d.
Jan. 28	4	By *Martin Unwin*, gain'd by the Rebate of 500*l.* at 5 *per Cent.*	7	4	18	10½
Feb. 28	R	By Tobacco	1	82	6	10¼
—	R	By Pepper	1	4	5	6
—	R	By Canary	2	107	—	—
—	R	By Hops	2	7	—	10¼
—	R	By *French* Wine	2	19	15	—
—	R	By Holland	2	14	16	—
—	R	By Broad Cloth	2	5	15	—
—	R	By Shalloon	3	—	16	8
—	R	By Drugget	3	2	10	—
—	R	By *Oporto* Wine	5	30	—	—
—	R	By *Liſbon* Wine	6	33	10	—
—	R	By Stuffs	6	4	—	—
—	R	By Paper	7	30	—	—
—	R	By *Norwich* Crape	8	17	12	—
—	R	By Duroy	8	7	10	—
—	R	By Sagathee	8	2	—	—
—	R	By Serge	9	1	15	—
				375	11	9

4. To balance the Accompt of *Profit* and *Loſs*, you muſt make

Profit and Loſs Dr		Stock Cr.	
To Stock -	4*l.* 5*s.* 6*d.*	By Profit and Loſs	4*l.* 5*s.* 6*d.*

5. Then, becauſe *Robert Moore* has not paid for the *Pepper*, to balance his Accompt, you muſt make

Balance Dr.		Robert Moore Cr.	
To Rob. Moore	72*l.* 13*s.* 6*d.*	By Balance	72*l.* 13*s.* 6*d.*

Laſtly, To Balauce the whole Accompt, you muſt make

Stock Dr.		Balance Cr.	
To Balance -	72*l.* 13*s.* 6*d.*	By Stock -	72*l.* 13*s.* 6*d.*

Hence it appears, by taking a Survey of theſe Statings, that *Stock* ſtands Cr. both by *Pepper* for the prime Coſt, and by *Profit* and *Loſs* for the *Gain* thereon; and that *Stock* is Dr. to *Balance* for the whole Value of the ſaid *Pepper* ſold to Advantage, which is equal to the *prime Coſt* and the *Profit* taken together.

1793		Samuel Grainger Dr.			l.	s.	d.
Feb. 14	6	To Sundry Accompts		—	78	11	—

Balance Dr.

1793			Mark.				
Feb. 28	R	To Cash remaining in Hand, carried to the next Ledger		1	8099	4	2½
—	R	To Canary, unsold, 5 Pipes, at 25*l.* *per* Pipe	R U	2	125	—	—
—	R	To Hops, unsold, 44 Bags, at. 132*C.* 2*qrs.* at 28*s.* *per C.*....	T S	2	185	10	—
—	R	To *French* Wine, unsold, 10 Hhds. at 30*l.* *per* Hhd.	R U	2	300	—	—
—	R	To Drugget, unsold, 20 Pieces, qt. 280 Yards, at 3*s.* 4*d.* *per* Yard	T S	3	46	13	4
—	R	To Sir *Robert Johnson*, due to me		3	30	—	—
—	R	To Sir *Humphrey Parsons*, due to *me*		4	16	—	—
—	R	To *William Baker*, Esq. due to me on Bond		4	500	—	—
—	R	To *William Warner*, due to me, to be paid *April* 30th next		4	34	7	—
—	R	To *Brandon George*, due to me ..		5	32	—	—
—	R	To *Samuel Fairman*, due to me ..		5	28	—	—
—	R	To *Lisbon* Wine, unsold, 25 Hhds. at 7*l.* *per* Hhd.	RM15 RU10	6	175	—	—
—	R	To *William Lowfield*, Esq. due to me		6	128	13	—
—	R	To *Thomas Johnson*, due to me ..		6	256	14	3¾
—	R	To *John Hammond*, Esq. due to me, to be paid *April* 20th next		6	100	—	—
—	R	To *Martin Unwin*, due to me ..		7	381	17	6
—	R	To *Norwich* Crape, unsold, 56 Pcs. qt. 896 Yards, at 3*s.* 6*d.* *per* Yd.	R U	8	156	16	—
—	R	To *Isaac Reynolds*, due to me		8	42	—	—
—	R	To Duroy, unsold, 20 Pieces, qt. 300 Yards, at 6*s.* *per* Yard	I R	8	90	—	—
—	R	To Sagathee, unsold, 90 Pieces, qt. 1080 Yards, at 2*s.* 6*d.* *per* Yard	I R	8	135	—	—
—	R	To Serge, unsold, 90 Pieces, qt. 1260 Yards, at 1*s.* *per* Yard ..	W B	9	63	—	—
					10925	15	4¼

Note 1, Every *Article* under the Head of *Balance*, on the *Dr.* Side, is derived or brought from the Cr. Side of that particular Accompt, which is made *Cr.* by Balance.

2. These *Articles* taken together, make up the whole of your present *Estate* in *Mony*, *Goods*, and *Debts* due to you; and in your next *Books*, that is, in your *Journal* and *Ledger*, they must each of them be made *Dr.* to *Stock*, because each Particular is a Part thereof.

		Per Contra Cr.		l.	s	d.
1793 Feb. 14	6	By Caſh, received in Part	1	28	11	—
26	8	By Sundry Accompts	—	50	—	—
				78	11	—

		Per Contra Cr.				
1793 Feb. 28	R	By *Thomas Preſton*, Eſq. due to him, to be paid *May* 14th next	3	90	—	—
—	R	By *Robert Uxley*, due to him	8	322	10	—
—	R	By Stock, for the neat Proceed of my whole Eſtate	1	10513	5	4¼
				10925	15	4¼

Note 1, Every *Article* under the Head of *Balance* on the *Cr.* Side (the laſt only excepted) is derived or brought from the *Dr.* Side of that particular Accompt which is *Dr.* to *Balance*.

2. Theſe *Articles* taken together make up the whole of what you owe or ſtand indebted to others: And as your *Stock* is obliged to make good thoſe *Debts*; ſo, in your next *Journal* and *Ledger*, your *Stock* muſt be made *Dr.* to every one of them, they being ſo many *Crs.* to whom you are *obliged*.

3. The laſt *Article* only, where *Balance* is made *Cr.* by *Stock*, ſhews the neat *Produce* of your whole Eſtate, and what you are really worth, when all your *Debts* are paid.

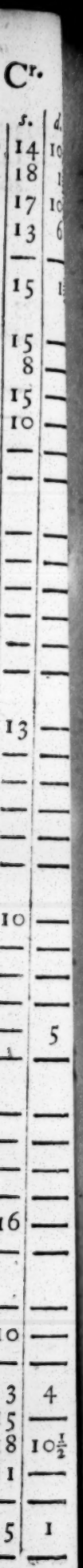
4. This *Balance* is always placed on the *Cr.* Side (except your *Debts* ſhould exceed) and in your next Books *Stock* muſt be credited with the ſame, for the whole Quantity and Value, becauſe each Particular is *Dr.* to *Stock* for its reſpective Quantity and Value.

Laſtly, If what you owe ſhould at any Time exceed your *Caſh*, *Goods* unſold, and *Debts* due to you, it will then look very bad; and the *Balance*, which then muſt be placed on the *Dr.* Side, ſhews that you are ſo much worſe than nothing, which Sum, if it ſhould be pretty large, will oblige you to call your *Creditors* to a Compoſition, in order to enable you to carry on Buſineſs again.

The TRIAL BALANCE.

Dr. l.	s.	d.			Cr. l.	s.	d.
535	13	—	Stock	1	10830	14	10
10437	4	2	Cash	1	2337	18	1
939	11	—	Tobacco	1	1021	17	10
68	8	—	Pepper	1	72	13	6
1150	—	—	Canary	2	1132	—	—
404	4	3¼	Hops	2	225	15	1
570	—	—	*French* Wine	2	289	15	—
57	12	—	Holland	2	72	8	—
90	—	—	Broad Cloth	2	95	15	—
11	13	4	Shalloon	3	12	10	—
57	3	4	Drugget	3	13	—	—
100	—	—	*Thomas Preston*, Esq.	3	190	—	—
476	—	—	Sir *Robert Johnson*	3	446	—	—
250	—	—	*John Herbert*	3	250	—	—
580	—	—	Capt. *John Smith*	4	580	—	—
270	—	—	Capt. *William Andrews*	4	270	—	—
116	—	—	Sir *Humphrey Parsons*	4	100	—	—
700	—	—	*William Baker*, Esq.	4	200	—	—
50	—	—	*William Warner*	4	15	13	—
89	—	—	*Brandon George*	5	57	—	—
108	6	2	House-Expenses	5	———	—	—
125	—	—	*Oporto* Wine	5	155	—	—
28	—	—	*Samuel Fairman*	5	———	—	—
181	—	—	*Elias Skinner*	5	181	—	—
399	—	—	*Lisbon* Wine	6	257	10	—
128	13	—	*William Lowfield*, Esq.	6	———	—	—
256	14	3¾	*Thomas Johnson*	6	———	—	—
20	—	—	Stuffs	6	24	—	—
167	—	5	*John Hammond*, Esq.	6	67	—	5
600	—	—	*Robert Moore*	7	600	—	—
270	—	—	*John Osborne*	7	270	—	—
432	—	—	*Richard Remnant*	7	432	—	—
500	—	—	Paper	7	530	—	—
901	17	6	*Martin Unwin*	7	520	—	—
280	—	—	*Norwich* Crape	8	140	16	—
577	10	—	*Robert Uxley*	8	900	—	—
372	—	—	*Isaac Reynolds*	8	330	—	—
180	—	—	Duroy	8	97	10	—
150	—	—	Sagathee	8	17	—	—
332	3	4	*Thomas Shaw*	9	332	3	4
70	—	—	Serge	9	8	15	—
49	2	1	Profit and Loss	9	4	18	10½
78	11	—	*Samuel Grainger*	10	78	11	—
23159	5	1	*End of the first Ledger.*		23159	5	1

C



THE CASH-BOOK.

1793		Cash Dr.		l.	s.	d.
Jan. 1	1	To Stock	1	8000	—	—
2	2	To Holland, received in full	2	22	—	—
7	2	To Sir *Robert Johnson*, received in Part	3	100	—	—
12	2	To *Elias Skinner*, received in full	5	27	—	—
13	3	To *Lisbon* Wine, received in full	6	25	10	—
15	3	To Sir *Robert Johnson*, received in Part	3	100	—	—
18	3	To Capt. *John Smith*, received in full	4	580	—	—
23	4	To Canary, received in Part	1	290	—	—
25	4	To *Richard Remnant*, received in full for his early Payment	7	426	13	4
30	4	To *Norwich* Crape, received in Part of *William Warner*	8	28	—	—
				9599	3	4

1793		Cash Dr.				
Feb. 1	5	To Balance brought from the last Month	—	8518	8	11½
	5	To *Elias Skinner*, received in Part	5	90	—	—
3	5	To *Thomas Shaw*, received of *John James*, for *Shaw*'s Use	9	100	—	—
5	5	To *Brandon George*, received in full	5	57	—	—
6	5	To *Thomas Preston*, Esq. received in full	3	65	—	—
8	6	To Sundry Accompts, received in full	—	110	3	—
9	6	To *John Hammond*, Esq. received in Part	6	67	—	—
14	6	To *Samuel Grainger*, received in Part	10	28	11	—
18	7	To *Elias Skinner*, received in full	5	44	—	—
Err. 21	8	To *Thomas Shaw*, received in full	9	66	3	4
23	8	To *John Osborne*, received in full of *James Jenkins*	7	270	—	—
26	8	To *Samuel Grainger*, received in full of a Composition	10	6	5	—
				9422	11	3½

Note 1, The last *Line* but three, marked with *Error* in the Margin, was doae on Purpose to shew the Learner how to balance it in the like Case; which see on the *Cr.* Side.

2. The Error must not be added with the rest of the Mony, when it is carried to the Ledger, because it was never received.

The End of the

Per Contra Cr.

1793				l.	s.	d.
Jan. 8	2	By Sir *Humphrey Parsons*,, paid in full	4	100	—	—
14	3	By Tobacco, paid in full	1	298	—	—
17	3	By *William Baker*, Esq; paid in full	4	150	—	—
28	4	By *Martin Unwin*, paid in full	7	495	1	1½
31	5	By House Expenses, for Sundry Charges this Month	5	37	13	3
—	R	By Balance, remaining in Hand, carried to the next Mohth	—	8518	8	11½
				9599	3	4

Per Contra Cr.

1793				l.	s.	d.
Feb. 2	5	By *Isaac Reynolds*, paid in Part	8	100	—	—
4	5	By *Thomas Shaw*, paid *William Smith*, by Order of d° *Shaw*	9	100	—	—
10	6	By Serge, paid in Part	9	20	—	—
11	6	By *Lisbon* Wine, paid in Part	6	70	—	—
15	7	By *Robert Uxley*, paid in Part	8	100	—	—
16	7	By Tobacco, paid in Part	1	113	13	9
20	7	By *William Baker*, Esq; paid in full	4	50	—	—
21	8	By *Error* on the Dr. Side	—	66	3	4
	8	By *Thomas Shaw*, paid in full	9	66	3	4
22	8	By *William Baker*, Esq; lent him on Bond, for 6 Months, at 5 *per Cent.*	4	500	—	—
25	8	By *Robert Moore*, for his Draft on me, payable to *John Ash*, or Order	7	66	13	9
28	8	By House Expenses, for Sundry Charges this Month	5	70	12	11
—	R	By Balance, remaining in Hand, carried to the next Month	10	8099	4	2½
				9422	11	3½

Note 1, The last Line but nine, having the *Index* prefixed to it in the Margin, shews that is was inserted to balance the Error committed on the Dr. Side of this Accompt.

2. The Error must not be added with the rest of the Mony, when it is carried to the *Ledger*, because it was never paid.

first Cash Book.

THE BOOK of HOUSE-EXPENSES.

	House Expenses Dr. to Cash	l.	s.	d.	l.	s.	d.
1793							
Jan. 1	Paid for 3 Rabbits	—	2	6			
2	a Load of Hay	1	16	—			
3	a *Cheshire* Cheese, wt. 57*lb.* at 4*d.* *per lb.*	—	19	—			
4	a Firkin af Butter, wt. 56*lb.* at 8*d.* *per lb.*	1	17	4			
5	a Load of Straw	1	7	—			
6	the Baker's Bill	—	17	—			
7	a Suit of Apparel	8	—	—			
		—	—	—	14	18	10
8	6 Mahogany Chairs	6	—	—			
9	the Coachman's Bill	—	17	7			
10	the Butcher's Bill	—	19	7			
11	2*lb.* Sausages	—	1	—			
12	Turnips and Potatoes	—	—	9			
13	Endive and Celery	—	—	4			
14	¼*lb.* Flour of Mustard	—	—	6			
15	the Brewer's Bill	—	10	—			
		—	—	—	8	9	9
16	the Smith's Bill	—	19	8			
17	3 Quarters of Oats, at 15*s.* *per* Quarter	2	5	—			
18	1 Quarter's Wages for the Cook	2	—	—			
19	a Goose	—	3	6			
20	a Sett of China Ware	3	—	—			
21	a Gross of best Corks	—	5	—			
22	a Turkey	—	5	—			
23	2 Fowls	—	3	6			
		—	—	—	9	1	8
24	1 Quarter's Salary to the Coachman	2	10	—			
25	1 *Gloucestershire* Cheese, wt. 21*lb.* at 3*d.* *per lb.*	—	5	3			
26	the Baker's Bill	—	19	6			
27	2 Hair Brooms	—	2	—			
28	3 Hearth Brushes	—	1	—			
29	a Gammon of Bacon	—	4	6			
30	2 Quarts of Pease	—	—	5			
31	the Butcher's Bill	1	—	4			
		—	—	—	5	3	—
					37	13	3

1793	House Expenses Dr. to Cash	l.	s.	d.	l.	s.	d.
Feb. 1	Paid for a Load of Sand	—	6	—			
2	the House-maid, a Quarter's Wages	1	5	—			
3	the Brewer for a Barrel of Beer	—	10	—			
4	for Potatoes	—	—	3			
5	the Smith, for mending the Poker, Tongs, and Fire Shovel	—	2	6			
6	for mending the Jack and Spits	—	2	6			
7	the Carpenter, for mending the Shelves in the Kitchen	—	7	6			
		—	—	—	2	13	9
8	the Butcher's Bill	1	19	2			
9	the Baker's Bill	—	19	10			
10	for 6 Chaldron of Coals	9	—	—			
11	the Mason for mending the Kitchen Floor	—	12	6			
12	the Footman, 1 Quarter's Wages	2	—	—			
13	the Cook's Bill for Greens, &c.	—	7	8			
14	the Chambermaid, a Quarter's Wages	1	10	—			
		—	—	—	16	9	2
15	for a new Stove in the Parlour	4	10	—			
16	ditto Dining-room	6	—	—			
17	the Back-maker, for some Brewing Vessels	7	8	—			
18	the Cooper, for 6 new Barrels	2	7	6			
19	the Coppersmith, for 2 new Coppers	9	14	6			
20	the Bricklayer, for setting the said Coppers	5	3	6			
21	the Smith, for Iron work to the same	3	17	—			
		—	—	—	39	—	6
22	for a Mill to grind the Malt	1	16	—			
23	for a Quarter of Malt and 10*lb.* of Hops	3	4	—			
24	for a Load of Hay	1	16	—			
25	ditto of Straw	—	18	—			
26	the Baker's Bill	1	12	—			
27	the Butcher's Bill	2	16	6			
28	for 1 Dozen of Candles	—	7	—			
		—	—	—	12	9	6
					70	12	11

The End of the first Book of House-Expenses.

The WASTE BOOK,

LONDON, *March* 1, 1793.

An INVENTORY of my whole Eſtate, conſiſting of Mony, Goods and Debts, owing to and by me *John Simmons*, taken this Day; and is as follows, *viz.*

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
J	*Imprimis*, I have in ready Mony.....	8099	4	2½			
J.R.U	*Item*, 5 Pipes of Canary, at 25 *l. per* Pipe.....	125	0	0			
J.T.S.	44 Bags of Hops, wt. 132 *C.* 2 *qrs.* at 28 *s. per C.*.....	185	10	0			
J.R.U.	10 Hhds. of *French* Wine, at 30 *l. per* Hhd.....	300	0	0			
J.T.S.	20 Pieces of Drugget qt. 280 Yards, at 3 *s.* 4 *d. per* Yard	46	13	4			
J RMIC / RU 10	25 Hhds. of *Liſbon* Wine, at 7 *l. per* Hhd.....	175	0	0			
J.R.U.	56 Pieces of *Norwich* Crape, qt. 896 Yds. at 3 *s.* 6 *d. per* Yd.	156	16	0			
J.I.R.	20 Pieces of Duroy, qt. 300 Yds. at 6 *s. per* Yard.....	90	0	0			
J.I.R.	90 Pieces of Sagathee, qt. 1080 Yards, at 2 *s.* 6 *d. per* Yard	135	0	0			
J.W.B.	90 Pieces of Serge, qt 1260 Yds. at 1 *s. per* Yard.....	63	0	0			
J.	Sir *Robert Johnſon* owes me.....	30	0	0			
J.	Sir *Humphrey Parſons*.....	16	0	0			
J.	*William Baker*, Eſq; on Bond....	500	0	0			
J.	*William Warner*, to be paid *April* 30 next.....	34	7	0			
J.	*Brandon George*.....	32	0	0			
J.	*Samuel Fairman*.....	28	0	0			
J.	*William Lowſield*, Eſq;	128	13	0			
J.	*Thomas Johnſon*.....	256	14	3¾			
J.	*John Hammond*, Eſq; to be paid *April* 20 next	100	0	0			
J.	*Martin Unwin*.....	381	17	6			
J.	*Iſaac Reynolds*.....	42	0	0			
					10925	15	4¼
	I am indebted as follows, *viz.*						
J.	To *Thomas Preſton*, Eſq; to pay *May* 14 next.....	90	0	0			
J.	To *Robert Uxley*.....	322	10	0			
					412	10	

London, *March* 2, 1793.

		l.	s.	d.
J.	Sir *Robert Johnſon* has paid me in full.....	30	—	—
	Note, This being a very plain Caſe, the Learner I preſume, by this Time, can tell that *Caſh* muſt be made Dr. to Sir *Robert Johnſon* for the Sum received, and Sir *Robert Johnſon* Cr. by *Caſh* for the ſame Sum; and therefore for the future, in all ſuch ſingle Caſes of paying and receiving Mony, and of buying and ſelling Wares, either upon Truſt or preſent Payment, I ſhall omit any further Inſtructions concerning them, imagining what has been already ſaid to be ſufficient.			
	4			
J.	Bought of *James Allen*, at *Garraway*'s Coffee-Houſe, the good Ship *James*, Burthen 300 Tons, or thereabouts, for 1500*l*.			
	Paid 5 *per Cent.* down..... 75 0 0			
	And the reſt in 5 Days 1425 0 0	1500	—	—
	I have alſo ordered her to be repaired and fitted out with all Speed. for a Privateer againſt the *French*.			
	Note, This may be journalized two Ways, *viz.*			
	1. Make Ship *James* Dr. to *James Allen* for the whole Sum, and *James Allen* Cr. by Ship *James* for the ſame Sum. Next make *James Allen* Dr. to *Caſh* for the Sum paid him, and *Caſh* Cr. by *James Allen* for the ſame Sum. Or,			
	2. Ship *James* Dr. to *Sundry Accompts* for the whole Value; then make *Caſh* Cr. by Ship *James* for the Mony paid down, and *James Allen* Cr. by the ſaid Ship for what remains due. I have made Choice of this latter Way.			
	6			
J.	Sold to *John Herbert*, $\frac{1}{16}$ Part of the aboveſaid Ship *James*, and received preſent Mony.....	125	—	—
	Note, The Part of the Ship *James*, in this Caſe, is to be eſteemed as Goods, and then it will be eaſy to conceive, that *Caſh* muſt be Dr. to Ship *James* for the Sum received, and Ship *James* Cr. by *Caſh* for the ſame Sum.			
	8			
J.	Sold to Capt. *John Smith*, $\frac{1}{16}$ Part of the Ship *James*, and received preſent Mony.....	125	—	—
	I have alſo agreed to his going Maſter of the ſaid Ship.			
	9			
J.	Paid *James Allen* in full for the Ship *James*	1425	—	—
	10			
J.	Sold to *William Baker*, Eſq. $\frac{1}{16}$ Part of the aboveſaid Ship, for which he is to pay in 7 Days	125	—	—

London, *March* 12, 1793.

		l.	s.	d.
J.	By an unlucky Accident laſt Night, 3 Iron Hoops broke off from one of the Hhds. of *Liſbon* Wine, in Conſequence of which, one of the Staves gave way, whereby about 6 Gallons only were ſaved, which I ordered to be bottled off; the reſt was entirely loſt. The prime Coſt of the ſaid Hhd. was	7	—	—
	Note, Notwithſtanding that ſome of the Wine was ſaved, yet as it was not intended for Sale, the whole Hogſhead muſt go to the Accompt of *Profit* and *Loſs*, which muſt be made Dr. to *Liſbon* Wine for the prime Coſt of the ſaid Hogſhead, and *Liſbon* Wine muſt be made Cr. by *Profit* and *Loſs* for the ſaid Hogſhead and its Value as aforeſaid.			
	14			
J.	Sold to *Robert Uxley*, $\frac{1}{16}$ Part of the Ship *James* for ..	125	—	—
	17			
J.	*William Baker*, Eſq. has paid me for his $\frac{1}{16}$ Part of the Ship *James*	125	—	—
	20			
J.	Sold a Pipe of Canary to *William Dello*, for which he paid me in full	30	—	—
	21			
J.	Sold to Sir *Robert Johnſon* 20 Pieces of Drugget, qt. 280 Yards, at 3*s*. 6*d*. *per* Yard	49	—	—
	23			
J.	Paid *Thomas Preſton*, Eſq; in Part .... 89 7 $0\frac{3}{4}$ Abated me for my early Payment, at 5 *per Cent*. ..... 0 12 $11\frac{1}{4}$	90	—	—
	Note, This Caſe is the ſame with that of *Jan*. 28, which ſee.			
	25			
J.	Sold to Sir *Robert Johnſon* $\frac{1}{16}$ Part of the Ship *James*, for which he has paid me in full .....£125 0 0 He has alſo paid me in full of a Debt..... 49 0 0	174	—	—
	Note, The Caſh here received is on a double Accompt, *viz*. 125*l*. for the Ship *James*, and 49*l*. more for a Debt formerly due, and therefore you muſt, in this Caſe, make *Caſh* Dr. to *Sundry Accompts* for the whole Sum, and then you muſt make Ship *James* Cr. by *Caſh* for the 125*l*. paid you on her Accompt, and Sir *Robert Johnſon* Cr. by *Caſh* for the reſt.			
	26			
J.	Paid *Thomas Young*, Joiner, for Work done in the Ship *James*	20	17	—
	Note, In this Caſe you are not to make *Thomas Young*, but Ship *James* Dr. to *Caſh*, for the Joiner's Work, and *Caſh* Cr. by Ship *James* for the ſame, it being another Expenſe on the ſaid Ship.			

	London, *March* 27, 1793.	*l.*	*s.*	*d.*
J.	Paid *Thomas Pearce*, Rigger, for rigging the Ship *James*	27	14	6
	28			
J.	Paid *Dryden Smith*, Builder, for his repairing the Ship *James*	40	8	—
	30			
J.	Paid *Nathaniel Weſtall*, Painter, for painting the Ship *James*	7	4	6
	31			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes	33	4	6
	April 1			
J.	*Richard Lamb*, of *Harwich*, ſends me Word that he has bought for my Accompt, purſuant to an Order ſent him the 4th of laſt Month, 100 Quarters of Wheat, and ſhip'd it on board the good Ship *Swan*, *William Lyon*, Maſter, and conſign'd it to *Jacob Van Hoove*, of *Amſterdam*, to ſell for my Accompt. That he alſo had paid ſundry Charges on ſhipping it, as *per* Invoice, all which, with his Commiſſion, at 1 *per Cent.* comes to	99	8	—
	Note, In this Caſe there is no Occaſion to deſcend to Particulars, but make Voyage to *Amſterdam*, conſign'd to *Jacob Van Hoove*, Dr. to *Richard Lamb* of *Harwich*, for the whole Coſt of the ſaid *Wheat*, and *Richard Lamb* Cr. by Voyage to *Amſterdam*, for the ſame Sum.			
	2			
J.	*Richard Lamb*, of *Harwich*, has drawn a Bill on me for 99*l.* 8*s.* payable to *William Angel*, or Order, the 30th Inſtant, which Bill I have this Day accepted, and becomes due *May* 3 next, including the three Days of Grace	99	8	—
	Note, This is only transferring the Accompt from *Lamb* to *Angel*, and by your Acceptance of the Note *Lamb* is paid, therefore make *Lamb* Dr. to *Angel*, and *Angel* Cr. by *Lamb*, both for the Value of the ſaid Note. Or the whole Entry might be omitted till the Day of Payment, and then make *Lamb* Dr. to *Caſh*, and *Caſh* Cr by *Lamb*; though I have uſed the former.			
	3			
J.	Paid the Blockmaker's Bill, for the Ship *James*	19	17	6
	5			
J.	Sold 10 Bags of Hops, weighing together 30 *C.* 1 *qr.* at 33*s.* *per C.* to *Robert Uxley*	49	18	3
	7			
J.	Paid the Ship Chandler's Bill, for ſeveral Guns, ſmall Arms, Powder, Shot, and other Stores, for the Ship *James*	700	13	—

London, *April* 10, 1793.

		l.	s.	d.
J.	Sold to *William Evans*, $\frac{1}{16}$ Part of the Ship *James*, and received preſent Mony	125	—	—
	12			
J.	Sold to *James Jackſon*, $\frac{1}{16}$ Part of the Ship *James*, and received preſent Mony	125	—	—
	14			
J.	Sold to *Thomas Jones*, $\frac{1}{16}$ Part of the Ship *James*, and received preſent Mony	125	—	—
	20			
J.	*John Hammond* has paid me in full	100	—	—
	24			
J.	Bought of *James Gray*, 100 Bags of Pepper, containing 3252*lb.* at 10*d. per lb.* and paid preſent Mony — *l.* 135 10 0			
	Which Pepper I have ſhipped on board the good Ship *Mary*, *James Hilder*, Maſter, and conſign'd the ſame to *J. Van Hoove*, of *Amſterdam*, to ſell for my Accompt.			
	Paid Charges on ſhipping the ſaid Pepper as *per* Book of Charges of Merchandize — 4 17 10			
		148	7	10
	Note, As the Pepper is conſign'd to *J. Van Hoove* to ſell for your Accompt, you muſt make Voyage to *Amſterdam*, conſign'd to *J. Van Hoove* Dr. to Caſh for the whole Expenſe, and Caſh Cr. by Voyage to *Amſterdam*, &c. for the ſame Sum.			
	25			
J.	*John Adams* has inſured my aforeſaid Adventure of Pepper, at the Rate of 5 *per Cent.* which I have paid him	7	—	4½
	Note, This being an additional Charge on the above Voyage, you muſt make the ſaid Voyage Dr. to Caſh for the Mony laid out, and Caſh Cr. by the ſame Voyage for the ſame Sum.			
	27			
J.	Paid *John Jones*, Butcher, his Bill on the Ship *James*	109	10	6
	30			
J.	*William Warner* has paid me in full	34	7	—
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes	39	16	10
	May 1			
J.	Paid *James Thatcher*, Baker, his Bill on the Ship *James*	86	18	6
	2			
J.	Paid *John Preſwick*, Rope-maker, his Bill on the Ship *James*	46	17	—

London, *May* 3, 1793.

		l.	s.	d.
J.	Paid *Richard Lamb*'s Draft on me to *William Angel*, which became due this Day, including the 3 days of Grace	99	8	—
	Note, By looking back to *April* 2, the Time that you accepted the Bill, there was a Direction to make *R. Lamb* Dr. to *William Angel*, which discharged the Accompt of *Lamb*; and now, as you have paid the same, whether to *W. Angel* himself, or any other Person that may have received it of him, it matters not; so you must make *William Angel* Dr. to Cash for the Mony paid, and Cash Cr. by *William Angel* for the same Sum.			
	6			
J.	Paid *John Pepwell*, Anchorsmith, his Bill on the Ship *James*	73	11	6
	7			
J.	This Day the several Proprietors of the Ship *James* gave me a Meeting, and paid me their several and respective Parts of the foregoing Bills, except *Robert Uxley*, viz.			
	John Herbert 70 17 0			
	John Smith 70 17 0			
	William Baker, Esq; 70 17 0			
	[not paid] *Robert Uxley* 70 17 0			
	Sir *Robert Johnson* 70 17 0			
	William Evans 70 17 0			
	James Jackson 70 17 0			
	Thomas Jones 70 17 0	566	16	—
	Note 1, As these several Payments were made upon the Accompt of the Ship *James*; so Cash must be made Dr. to the said Ship for the same, and Ship *James* Cr. by Cash for the like Sum.			
	2. *Robert Uxley*, being one of the Proprietors, has not paid his Part, nor is there any Occasion for it, because you stand largely indebted to him already, and therefore you must make *R. Uxley* Dr. to Ship *James* for his Part, and Ship *James* Cr. Or, you may make *Sundry Accompts* Drs. to Ship *James*, viz. Cash for the Sum received, and *R. Uxley* for his Part, and Ship *James* Cr. by *Sundry Accompts* for the whole Sum. I have followed this last Method			
	10			
J.	Paid *Robert Uxley* in full	76	14	9
	12			
J.	Received Advice from *Jacob Van Hoove*, that the Ship *Mary*, in which I had 100 Bags of Pepper, was unhappily lost on the Coast of *Holland*, and no Part of her Cargo saved. The Value was	140	7	10
	Note, By looking back to *April* 25, you will find that the said *Pepper* was insured by *John Adams*, who now becomes your Dr. for the same, by Virtue of that Insurance; therefore you must make *John Adams* Dr. to Voyage to *Amsterdam* for the said Sum, and Voyage to *Amsterdam* Cr. by *John Adams* for the same Sum.			

London, *May* 14, 1793.

		l.	s.	d.
J.	*Jacob Van Hoove* of *Amſterdam*, writes to me in his Letter of the 6th Inſtant, that he had diſpoſed of my 100 Quarters of Wheat, conſign'd to him at 16 *Guilders*, 12 *Stivers per* Quarter, amounting in the whole to 1660 *Guilders*: That he had alſo paid for Cuſtom, and other neceſſary Charges, which, with his Commiſſion, came to 48 *Guilders*, 17 *Stivers*, to be deducted. And that the neat Proceed was 1611 *Guilders*, 3 *Stivers*, which at 33*s*. 4*d*. *per £ Sterling* amounts to	161	2	3½
	Note 1, A *Stiver* is 2*d*. *Flem*. and a *Guilder* is 40*d*. See *Schoolm. Aſſ*. p. 82. 33*s*. 4*d*. : 1*l*. :: 1611*G*. 3*St*. : 161*l*. 2*s*. 3*d*.½			
	2. As the above *Wheat* was conſign'd to *Jacob Van-Hoove*, for your own Accompt, ſo he becomes your Dr. whenever he diſpoſes of it, and therefore you muſt make *Jacob Van-Hoove*'s Accompt Current Dr. to Voyage to *Amſterdam* for the neat Proceed of the ſame; and Voyage to *Amſterdam* Cr. by *Jacob Van-Hoove* for the ſame Sum.			
	3. The Cr. Side, exceeding the Dr. that Difference will be the Gain by this Voyage			
	17			
J.	Sold 1 Pipe of Canary to *William Coles*, and received of him for the ſame	30	—	—
	20			
J.	Ship *James* having been out upon a Cruiſe, has taken a *French* Merchant Ship richly laden, homeward bound, which was ranſomed for 40000*l*. Half of which, *viz*. 20000*l*. belongs to the Maſter and Men, and the other Half to the Owners; my Half of which I have received, and depoſited in the Bank of *England*, and comes to	10000	—	—
	Note, As the Mony which you have received was upon the Accompt of Ship *James*; ſo Caſh muſt be made Dr. to the ſaid Ship, for the Sum received, and Ship *James* Cr. by Caſh for the ſame Sum.			
	22			
J.	This Day had 10000*l*. Bank Annuity, bearing Intereſt at 3*l*. *per Cent*. transferred to me at 94*l*. *per Cent*.			
	l. *s*. *d*.			
	Bank Annuity 9400 0 0			
	Brokage 12 10 0			
		9412	10	—
	The reſt of the Money I have taken home.			
	Note, In this Caſe you muſt make *Bank Annuity* Dr. to Caſh for the whole Sum expended, and Caſh Cr. by *Bank Annuity* for the ſame Sum. The remaining Part being taken Home, there need nothing be ſaid about it, becauſe it was underſtood to be in your own Poſſeſſion before. Or you may make *Sundry Accompts*. Drs. to Caſh, viz.			
	Bank Annuity for the Sum paid for the *Stock* bought, and *Profit* and *Loſs* for the *Brokage*; then make Caſh Cr. by *Sundry Accompts* for the whole Expenſe. Either Way will be right, though I have uſed the former.			

London, *May* 25, 1793.

		l.	s.	d.
J.	My preſent Dwelling-Houſe being out of Repair, I have, by Order of *Thomas Preſton*, Eſq: (my Landlord) employed *James Hart*, Joiner, and have paid him in full	17	9	6
	Note, As you are not to be at the Charge of repairing your Houſe yourſelf; ſo you muſt make your Landlord Dr. to Caſh for the Mony you have laid out on it, and Caſh Cr. by your Landlord for the ſame Sum.			
	28			
J.	I have inſured to *James Allen*, 200*l.* on the *Golden Fleece*, *John Abney*, Maſter, bound to *Jamaica*, at 4*l. per Cent.* Premium	8	—	—
	Note, As you are the Underwriter in this Policy of Inſurance, for the Sum of 200*l.* at 4 *per Cent.* the ſaid *James Allen* becomes your Dr. for that Sum, he not having paid the Mony down: Hence if *James Allen* be made Dr. to *Inſurance Accompt* for the aforeſaid Premium, and *Inſurance Accompt* Cr. by *James Allen* for the ſame Sum, the Accompt will be rightly ſtated.			
	31			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes	43	11	2
	June 2			
J.	Received from on Board the *Dolphin*, *Jacob Swaert*, Maſter, the following Goods, *viz.*			
	1000 Reams of fine Paper,			
	120 Pieces of Holland Cloth, and			
	100 Pieces of Long Lawn.			
J.	Which were conſign'd to me from *Abraham Van Schooten*, Merchant, at *Roan*, to ſell for his Accompt, for which I am to have 2 *per Cent.* for Sale, and 2 *per Cent.* for Employment, and am to make Returns in *Norwich* Crape, Duroy and Broad Cloth, as *per* Advice. Paid Freight, Cuſtom, and other incident Charges on Receipt of the ſame	196	17	6
	Note, As you have received the Goods for the Accompt of *Van Schooten*, and not for yourſelf, and having the Security in your own Hands, for the Mony that you have laid out for him; ſo you muſt make *Goods for the Accompt of Abraham Van Schooten* Dr. to Caſh for the Charges, and Caſh Cr. by the ſaid Goods for the ſame Sum.			
	5			
J.	Sold to *James Eaton* the 1000 Reams of Paper, for the Accompt of *Abraham Van Schooten*, at 6*s. per* Ream, for which he has paid me in full	300	—	—
	Note, As *James Eaton* has paid for the Paper, ſo you muſt make Caſh Dr. to *Goods for the Accompt of Abraham Van Schooten*, for the Quantity of Paper and its Value, and *Goods for the Accompt of Abraham Van Schooten* Cr. by *Caſh* for the ſame.			

London, *June* 8, 1793.

		l.	s.	d.
J.	Sold to Sir *Robert Johnſon*, 120 Pieces of Holland, for the Account of *Abraham Van Schooten*, at 3*l. per* Piece, for which he is to pay in 10 Days.....	360	—	—
	Note, As Sir *Robert* has not paid for the Holland, you muſt make him Dr. to *Goods for the Accompt of Abraham Van Schooten* for the Value of the Holland, and *Goods for the Accompt of A. Van Schooten* Cr. by Sir *Robert* for both Quantity and Value.			
	12			
J.	Sold to the above Sir *Robert Johnſon*, 100 Pieces of Long Lawn, for the Accompt of *Abraham Van Schooten*, at 2*l.* 10*s. per* Piece.....	250	—	—
	Received preſent Money.....£100 0 0			
	The reſt in 12 Days..... 150 0 0			
	Note 1, This may be journaliz'd two Ways, as at *Jan.* 23, but take this Method, *viz.* make *Sundry Accompts* Dr. to *Goods for the Accompt of Abraham Van Schooten* for the Value of the *Long Lawn*, viz.			
	Caſh for the Mony received, and			
	Sir *Robert Johnſon* for the Reſt.			
	Then make *Goods for the Accompt of A. Van Schooten* Cr. by *Sundry Accompts* for both Quantity and Value.			
	2. The *Goods* being all ſold, you may cloſe the Accompt by making the ſaid *Goods* Dr. to *Sundry Accompts*, viz. to *Profit* and *Loſs* for the Advantage you receive by your Commiſſion, and to *Abraham Van Schooten's Accompt Current* for the neat Produce; then make each of them Cr. by *Goods for the Accompt of Abraham Van Schooten* for their reſpective Values, and 'tis done.			
	16			
J.	*Samuel Fairman* has paid me in full.....	28	—	—
	18			
J.	Sir *Robert Johnſon* has paid me in Part.....	360	—	—
	19			
J.	Sold to *Samuel Fairman* 10 Hhds. of *Liſbon* Wine, at 10*l. per* Hhd.....	100	—	—
	23			
J.	*William Lowſield*, Eſq. has paid me in full.....	128	13	—
	24			
J.	Sir *Robert Johnſon* has paid me in full.....	150	13	—
J.	Due to me Half a Year's Dividend on 10000*l.* Bank Annuity.....	150	—	—

London, *June* 27, 1793.

		l.	s.	d.
J.	Sold to *James Hicks* 10 Hhds. of *Liſbon*-Wine, at 10 *l.* 10 *s. per* Hhd. and received preſent Money	105	—	—

28

J. Shipped on board the *Goodwill, William Higgins*, Maſter,

		l.	s.	d.
My own	56 Pieces of *Norwich*-Crape, qt. 896 Yards, at 4 *s. per* Yard	179	4	0
My own	20 Pieces of Duroy, qt. 300 Yards at 6 *s.* 6 *d. per* Yard	97	10	0
	22 Pieces of Broad Cloth, at 18 *l. per* Piece (Paid for)	396	0	0
	Charges thereon, as *per* Invoice	10	7	6
	My Commiſſion on 683 *l.* 1 *s.* 6 *d.* at 2 *per Cent.*	13	13	3
		696	14	9

All which go conſign'd to *Abraham Van Schooten*, Merchant at *Roan*, for his own Accompt and Riſque.

Note 1. As the foregoing Goods are conſign'd to *Van Schooten*, for his own Accompt, and not for your's, ſo whether they ever come to his Hands or not, you muſt make *Van Schooten's Accompt Current* Dr. to *Sundry Accompts* for the whole Charge, *viz.*

To *Norwich* Crape for its Quantity and Value;
To *Duroy* for the ſame;
To *Caſh* for the *Broad Cloth*, becauſe you have bought it, and paid for it, but not entered it in your Books, and alſo for the Charges on ſhipping; and
To *Profit* and *Loſs* for your Commiſſion.

☞ The Commiſſion comes to but 13 *l.* 13 *s.* 2 *d.* 3 *qrs.* though put down 13 *l.* 13 *s.* 3 *d.* which Thing is often done, not by Miſtake, but for the Purpoſe.

2. Then make each of them Cr. by *Van Schooten's Accompt Current* for its reſpective Quantity and Value, and the whole will be right.

3. The Difference between the Dr. and Cr. Sides in *Van Schooten's Accompt Current* will ſhew what he owes you, or you owe him, which muſt be brought to Accompt the next Time you are employed by him; or it may be done by Draft.

30

		l.	s.	d.
J.	Paid ſundry Charges this Month, at *per* Book of Houſe Expenſes	40	8	10

London, *July* 4, 1793.

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
J.	Shipped on Board the *Goldfinch*, *William Davis*, Maſter,						
Caſe JJ	1 Caſe, containing 100 Silver Watches at 3*l.* each, bought of *William Warner*	300	0	0			
Bale JJ	1 Bale of Scarlet Cloth, containing 20 Pieces, at 20*l.* *per* Piece, bought of *William Lowſield*, Eſq;	400	0	0			
Hhds 1 to 30 each JJ	30 Hhds. of Tobacco, containing 170 *C.* weight, bought of *Thomas Johnſon*, at 4*l.* 6*s.* 4*d.* *per C*.....	733	16	8			
	Paid Cuſtom, Freight and other Charges on ſhipping the ſame	29	13	0			
					1463	9	8
	The Drawback on the ſaid Tobacco, at 2*l.* 11*s.* 4*d.* *per C.* amounts to				436	6	8

All which are conſign'd to *Jaques Jolliffe*, Merchant, at *Copenhagen*, to ſell for the joint Accompt of *Samuel Smith* and myſelf, each Half, and are numbered and marked as *per* Margin

Note 1. In order to journalize this Accompt rightly, you muſt make *Voyage to Copenhagen* in Comp. between *Samuel Smith* and ſelf, each Half, conſign'd to *Jaques Jolliffe*, Dr. to *Sundry Accompts*, viz.

To *William Warner*, for the Watches, and their Value;
To *William Lowſield*, Eſq; for the ſcarlet Cloth, and its Value;
To *Thomas Johnſon*, for the Tobacco, and its Value; and
To *Caſh* for the Charges.

2. Then each of them muſt be made Cr. by the ſaid *Voyage* for the Goods, and their Values reſpectively.

3 As you are concern'd in Partnerſhip, your Partner's *Accompt Current* muſt be made Dr. to his *Accompt in Company* for his Half of the ſaid Goods and Charges.

4. For the Drawback on the Tobacco, you muſt make the *Commiſſioners* of the *Cuſtoms* Dr. to the ſaid *Voyage in Company* for the Value of the Drawback, becauſe the Tobacco is to be exported.

5. As you are ſuppoſed to be the principal Actor in this Caſe, you may alſo make your Partner's *Accompt in Company* Dr. to his *Accompt Current* for his half Part of the Drawback now, or let it alone till the *Commiſſioners* pay you: However I have done it now.

6. The young *Book-keeper*, perhaps, may be at a Loſs for the Meaning of the Word *Drawback*, and therefore I give him this ſhort Explanation.

When Goods are imported, they pay a Duty to the King; and when theſe Goods, or any Part of them are exported again, the *Commiſſioners* of the *Cuſtoms* pay back again ſo much of the Money they had received, as is in Proportion to the Quantity of Goods exported; and the Money ſo repaid is called the *Drawback*.

London, *July* 9, 1793.

		l.	s.	d.
J.	Ship *James*, after a ſmart Engagement with a *French* Merchant-man, took her, but afterwards ſhe was ranſomed for 50000 *l.* the Half Part coming to the Owners is 25000 *l.* my Half whereof, as being Half Owner (which I have received) comes to	12500	—	—
	Note, This muſt be journalized exactly as at p. 7, *May* 20.			
	12			
J.	This Day had 12000 *l.* *Old South Sea* Annuity tranſferred to me at 91½ *per Cent.*			
	Old South-Sea Annuity 10980 0 0			
	Paid Brokage 13 14 6			
		10993	14	6
	Note, Here you muſt make *Old South Sea Annuity* Dr. to *Caſh* for the Mony that you have laid out; and *Caſh* Cr. by *Old South Sea Annuity* for the ſame Sum. Vide *May* 22, p. 7.			
	14			
J.	I have inſured 200 *l.* on the Scarlet Cloth that Sir *Humphrey Parſons* has ſhipp'd on board the *Falcon*, from *London* to *Smyrna*, at 8 *per Cent.* to be paid upon News of her ſafe Arrival there	16	—	—
	Note, As you have not received the *Premium*; therefore you muſt make Sir *Humphrey* Dr. to *Inſurance* for it, and *Inſurance* Cr. by Sir *Humphrey* for the ſame Sum.			
	17			
J.	Bought of *John Marſh* of *Mancheſter*, 5628 *lb.* of ſuperfine Thread, at 14*s.* 10½ *d. per lb.*	4185	16	6
	To pay at three two Months as follows, as *per* 3 Bills delivered, *viz.*			
	The firſt of 2185 *l.* 16*s.* 6*d.* to pay 17 *September* next;			
	The ſecond of 1000 *l.* to pay 17 *November* next; and			
	The third of 1000 *l.* to pay 17 *January* next.			
	Which Thread is for the Accompt of *James Severn* and ſelf, each Half, myſelf having the Diſpoſal of the ſame.			
	Note 1. As the *Thread* is in Comp. you muſt make *Thread* in *Comp.* between *James Severn* and ſelf, each Half, Dr. to *John Marſh* for the Quantity and its Value; then make *John Marſh* Cr. by *Thread* in *Comp.* &c. for the ſame Sum.			
	2. Becauſe you have a Partner, you muſt make his *Accompt Current* Dr. to his *Accompt* in *Comp.* for his Half of the ſaid *Thread*; and your Partner's *Accompt* in *Comp.* Cr. by his *Accompt Current* for the ſame Sum.			
	20			
J.	*Jaques Jolliffe*, of *Copenhagen*, writes me Word, in his Letter of the 12th Inſtant, that he had received the Goods conſign'd to him, for the joint Accompt of *Samuel Smith* and ſelf; and the Commiſſioners of the Cuſtoms being made Dr. to that Voyage for a Drawback on 30 Hhds. of Tobacco, Part of the Goods conſign'd to the ſaid *Jaques Jolliffe*, I have received the ſaid Drawback, which is	436	6	8

London, *July* 20, 1793.

		l.	s.	d.
	Note 1. In this Caſe you are only to clear the *Commiſſioners*, and therefore you muſt make *Caſh* Dr. to them for the Mony received, and *Commiſſioners* of the *Cuſtoms* Cr. by *Caſh* for the ſame Sum.			
	2. This *Tranſaction*, to ſome, may ſeem a little too haſty: But as ſome Perſons are more ſucceſsful in *Trade* than others, the whole of this *Voyage*, in all its following Circumſtances, may be looked upon as happy in its quick Return.			
	23			
J.	Paid ſundry Charges in bringing the Thread (in Comp. between *James Severn* and ſelf) into my Warehouſe	17	14	6
	Note 1. This being an additional Charge on the ſaid *Thread*, you muſt make that Dr. to Caſh for the Mony paid, and Caſh Cr. by the ſaid *Thread* for the ſame Sum.			
	2. Then, becauſe your Partner is concerned in the ſaid Charges by you paid, you muſt make his *Accompt Current* Dr. to his *Accompt in Comp.* for his Half; and your Partner's *Accompt in Comp.* Cr. by his *Accompt Current* for the ſame Sum.			
	24			
J.	This Day *John Adams* came to pay me his Inſurance on my 100 Bags of Pepper loſt, which was done as follows, *viz.*			
	Drawback on 140*l.* 7*s.* 10*d.* at 8 *per Cent.*	*l.* 11	*s.* 4	*d.* 7
	Received in Caſh	129	3	3
		140	7	10
	Note 1. On the Payment of *Inſurance*, it is cuſtomary for the paying Man to receive a *Drawback* of 6, 7, or more *per Cent.* Hence *Profit* and *Loſs*, and *Caſh* muſt be made Drs. to *Adams* for their reſpective Sums, and *Adams* Cr. by *Sundry Accompts* for the whole Sum.			
	2. The *Drawback* is 11*l.* 4*s.* 7*d.* ½, but the ½ is purpoſely omitted.			
	26			
J.	Received of Sir *Humphry Parſons* in part	16	—	—
	28			
J.	Sold *Timothy Hart* and Comp. 1000*lb.* of Thread, in Comp. between *James Severn* and Self, at 18*s.* *per lb.*	900	—	—
	For which they are to pay in 3 two Months, that is to ſay, on *September* 28, *November* 28, and *January* 28, at 300*l.* each Payment, as *per* 3 Notes received.			
	Note 1. It is evident enough that *T. Hart* and *Comp.* muſt be made Dr. to *Thread* in *Comp.* between *James Severn* and Self for the Value; and that the ſaid *Thread* muſt be made Cr. by *T. Hart* and *Comp.* for both Quantity and Value.			
	2. As you have a Partner, you muſt alſo make his *Accompt* in *Comp.* Dr. to his *Accompt Current* for his Half of the ſaid *Thread* ſold as above, *viz.* 450*l.* and then make your Partner's *Accompt Current* Cr. by his *Accompt* in *Comp.* for the ſame Sum.			
	☞ I find a Difference of Opinions with regard to the making a Partner's *Accompt* in *Comp.* Dr. to his *Accompt Current* for Goods ſold but not paid for: Some chuſing to do it as ſoon as the Goods are ſold, though upon Credit, while others omit			

London, *July* 28, 1793.

		l.	s.	d.
	the Entry till the Mony is paid: But I really think that the former Way is the more eligible; becauſe when the Goods are all ſold, and the Accompt cloſed, each *Partner's Accompt Current* ſhews what is due to him, and conſequently, what that Partner, who keeps the Accompt, has to pay him.			
	31			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes	21	18	—
	Auguſt 3			
J.	Sold to *Abraham Sanders* 1000*lb.* of Thread, in Comp. between *James Severn* and ſelf, at 18*s. per lb.* for which I have received preſent Money	900	—	—
	Note, This Entry differs ſo very little from that of the 28th ult. in the manner of journalizing, that it can ſcarcely be called a Difference, only making *Caſh* Dr. to *Thread* in Comp. inſtead of the Perſon; the other Part of making your Partner's *Accompt in Comp.* Dr. for his Half is the ſame as in that.			
	6			
J.	Paid ſundry Charges in refitting the Ship *James*, as *per* Bills	207	5	—
	Note 1, As the Mony was paid on the Account of Ship *James*, ſhe muſt be made Dr. to Caſh for the ſame, and Caſh Cr. by the ſaid Ship for the like Sum.			
	2. Make each Partner Dr. to the ſaid Ship for his $\frac{1}{16}$ Part of the ſaid Charges, *viz.* 12*l.* 19*s.* 0*d.* 3*qrs.* and Ship *James* Cr. by *Sundry Accompts* for their ſeveral Sums taken together, *viz.* 103*l.* 12*s.* 6*d.*			
	8			
J.	*Jaques Jolliffe* of *Copenhagen*, by his Letter of the 2d Inſtant, writes me Word, that he had the good Fortune to diſpoſe of all the Effects conſign'd to him for the joint Account of *Samuel Smith* and ſelf, ſoon after he received them; the neat Proceed whereof, deducting all Charges and his Commiſſion thereon, as *per* his Account of Sale, amounts to 10040 Rix Dollars, Exchange at 5*s.* per Dollar	2510	—	—
	Note 1, *Jaques Jolliffe* having diſpoſed of all the Effects, you muſt now clear *Voyage to Copenhagen*, by making *Jolliffe's Accompt Current* Dr. to the *Voyage* for the neat Produce of the ſame; and the ſaid Voyage Cr. by *J. Jolliffe's Accompt Current* for the ſame Sum.			
	2. Your Partner's *Accompt in Comp.* muſt be made Dr. to his *Accompt Current*, and his *Accompt Current* Cr. by his *Accompt in Comp.* for his Half of the ſaid neat Produce.			
	12			
J.	*Johannes Scheelhaſe* having Occaſion to go to *Copenhagen*, has deſired me to draw a Bill on *Jaques Jolliffe* for the aforeſaid 10040 Rix Dollars, payable to the ſaid *Scheelhaſe*, which I have accordingly done, he paying me 5*s.* 0*d.* $\frac{1}{4}$ *per* Dollar, which comes to	2520	9	2

London, *August* 12, 1793.

Note 1, This is called buying a Bill, and is much safer to travel with than so much Mony.

2. As you have received the Mony, and as it concerns, in this Case, *Jaques Jolliffe* more than *Johannes Scheelhase*, you must make *Cash* Dr. to Sundry Accompts for the whole Sum, *viz.*
To *Jaques Jolliffe's Accompt Current* for the Mony due from him to you, *viz.* 2510*l.*
To *Profit* and *Loss* for your Half of the Gain on the said *Dollars, viz.* 5*l.* 4*s* 7*d.* and to *Samuel Smith's Accompt Current* for his Half, this being an additional Gain on the said *Voyage*, then make each of them Cr. by Cash for their respective Sums.

Thus will the Balance of your Partner's *Accompt in Comp.* shew what he has gain'd by Trade; and likewise the *Balance* of his *Accompt Current* shew what you are to pay him.

3. The Balance of your Partner's *Accompt in Comp.* must be carried to *Voyage to Copenhagen*, by making it Cr. by *Voyage to Copenhagen* for his Half Share of the Gain thereof, and *Voyage to Copenhagen* Dr. to Partner's *Accompt in Comp.* for the same Gain.

4. The *Balance* of the said Voyage will be your own clear Gain, which will also be the same with your Partner's; and therefore you must make *Voyage to Copenhagen* Dr. to *Profit and Loss* for your own Half Share of the Gain, and *Profit and Loss* Cr. by *Voyage to Copenhagen* for the same Sum: thus will this Accompt be closed.

14

J. Upon examining the List at *Lloyd's* Coffee-house, I found the good Ship *Falcon* was lost on the Rocks of *Scilly*, and very little of her Cargo saved, but none of the Scarlet Cloth on which I had insured to Sir *Humphrey Parsons* ..... 200 — —

Note, As you have not yet paid the Mony, you must make *Insurance* Dr. to Sir *Humphrey Parsons* for the Sum insured, and Sir *Humphrey Parsons* Cr. by *Insurance* for the same Sum.

15

J. My Brother-in-law *Christopher Verax* being dead, there is due to me from his Executor Mr. *William Warner* 1000 — —

Note, Your Brother-in-law *Verax* being dead, you have now a Claim for the above mentioned Sum, by Virtue of his last Will, which you could not have while he was living. Hence as *William Warner* is his Executor, he becomes your Dr. of course, and accordingly must be made so in your Books, and *Profit and Loss* must be made Cr. by *William Warner* for the same Sum.

17

	l.	*s.*	*d.*	
J. *William Simpson*, Cooper, has by my Order bottled off 1 Hhd. of *French Wine*, Value	30	0	0	
1 D° *Lisbon Wine*	7	0	0	
For the Use of the Family.				37 — —

Note, As the *French* and *Lisbon* Wines were bottled off for the Use of the House, and not to be sold, you must here make *House-Expenses* or *Profit and Loss* Dr. to *Sundry Accompts* for the two Hhds. thus set aside out of Trade at their prime Cost; then make each of them Cr. by *House Expenses* or by *Profit and Loss* for their Quantities and Values respectively. I have used *House-Expenses*.

London, *August* 20, 1793.

		l.	s.	d.
J.	This Day received the unfortunate News, that Ship *James* was taken by a *French* Privateer of ſuperior Force and carried into *Breſt*.			
	Note, This Paſſage being a Matter of Information, more than any thing elſe; and as the ſaid Ship has already made a ſufficient Gain, no journalizing need be made, but the whole Accompt of the ſaid Ship may be balanced, and thereby the clear Gain be known.			
	22			
J.	*William Baker*, Eſq; has paid me Half a Year's Intereſt, which is due this Day, on the 500*l.* lent him *Feb.* 22 laſt	12	10	—
	Note, In this Caſe you are to make *Caſh* Dr. to *Profit and Loſs*, or to *Intereſt Accompt* (I have made it to *Profit and Loſs*) and not to the Man that you received it of, for the Sum ſo received, and *Profit and Loſs* Cr. by *Caſh* for the ſame Sum.			
	23			
J.	This Day the ſeveral Proprietors of the Ship *James* met, and paid me their ſeveral Parts of the Charges by me paid the 6th Inſtant, belonging to the ſaid Ship, *viz.*			
	John Herbert 12 19 0¾			
	John Smith 12 19 0¾			
	William Baker, Eſq; .. 12 19 0¾			
	Robert Uxley 12 19 0¾			
	Sir *Robert Johnſon* 12 19 0¾			
	William Evans 12 19 0¾			
	James Jackſon 12 19 0¾			
	Thomas Jones 12 19 0¾	103	12	6
	Note, In this Caſe you are only to make *Caſh* Dr. to *Sundry Accompts* for the Mony received, and each Man *Cr.* by *Caſh* for his reſpective Sum by him paid.			
	26			
J.	The three Bills given by me to *John Marſh*, of *Manchester*, for Thread in Comp. between *James Severn* and myſelf, were this Day brought to me for Acceptance by the following Perſons, which I have accordingly accepted, *viz.*			
	Thomas Preſton for 2185*l.* 16*s.* 6*d.* payable 17 *Sept.* next			
	Sir *R. Johnſon* for 1000 0 0 d° 17 *Nov.* next			
	Robert Uxley for 1000 0 0 d° 17 *Jan.* next	4185	16	6
	Note, This is no more than transferring the Accompt from *Marſh* to the ſeveral Poſſeſſors of thoſe Bills; and by your Acceptance of them *Marſh* is paid, and therefore muſt be diſcharged; conſequently you muſt make *John Marſh* Dr. to *Sundry Accompts* for the whole Sum due from you, and each Man Cr. by the Sum of that particular Bill which is in his Poſſeſſion.			

London, *August* 28, 1793.

		l.	s.	d.
J.	Bought of *Andrew Collins*, the Ship *Hopewell*, Burthen 300 Tons, *John Hill*, Maſter, for which I have paid down	1200	—	—
	31			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes	21	17	6
	September 3			
J.	Sent to Mr. *William Warner*, Executor to the laſt Will and Teſtament of my late Brother-in-law, *Chriſtopher Verax*, 1 Hhd. of *French* Wine as a Preſent; the prime Coſt whereof is	30	—	—
	Note, The Wine thus given, muſt here be looked on as loſt, becauſe not ſold, nor any Value received thereon: therefore you muſt make *Profit and Loſs* Dr. to *French* Wine for the Value of the ſaid Hhd, and *French Wine* Cr. by *Profit and Loſs* for the ſame Sum.			
	5			
J.	Paid Sir *Humphrey Parſons* the Balance of our Accompt, which was	184	—	—
	viz. In Caſh 172 0 0			
	Drawback on 200*l.* at 6 *per Cent.* 12 0 0			
		184	—	—
	Note, It is cuſtomary on the Payment of *Inſurance*, to have a *Drawback* of 4, 5, 6, or more *per Cent.* and as Sir *Humphrey* has not paid the Premium of 16*l.* there remains on the Balance of the Accompt but 184*l.* to be paid by you; but as you demand a *Drawback* of 6 *per Cent.* you are to pay him in reality no more than 172*l.* Hence, to ſtate the Accompt right, you muſt make Sir *Humphrey* Dr. to Sundry Accompts for the 184*l.* then make Caſh Cr. by Sir *Humphrey* for the Sum paid him, and *Profit and Loſs* Cr. for the *Drawback*.			
	7			
		l.	*s.*	*d.*			
J.	Sold the Ship *Hopewell* to *Abraham Sanders* and received of him two Bank Notes for	1500	0	0			
	One Warrant to be paid by the Treaſurer of the *South Sea* Company, for	100	0	0			
					1600	—	—
	Note, In this Caſe the *Bank Notes* and the *Warrant* may be eſteemed as *Caſh*, and as ſuch made Dr. to the ſaid *Ship*, and the ſaid Ship Cr. by Caſh, both of them for the Value of the ſaid Notes and Warrant.						

London *September* 9, 1793.

		l.	s.	d.
J.	Received Advice from *Timothy Sutton* of *Barbadoes*, that he hath according to my Order, ſhipped on board the *Whale*, *John Miller*, Maſter, 45 Cheſts of Sugar, qt. neat 223 *C.* 2 *qrs.* 7 *lb.* Avoirdupoiſe, at 15 *s.* *Sterling per C.* including the Charges of ſhipping.....	167	13	5½

Which Sugar, although conſign'd to me, is for the Accompt of *John Parrot*, *George Hale*, and ſelf, each ⅓, my two Partners having agreed to allow me 2 *per Cent.* on their own Parts for Warehouſe-Room, and my Care in the Sale thereof.

Note 1, After *Sutton* had received your Order, and taken Care to ſhip the Sugar, it was then no longer his, but your's, and you are obliged to ſtand the Chance of the Seas, and become Dr. to him, whether it ever comes to your Hands or not. Hence,

2. You muſt make Voyage from *Barbadoes* Dr. to *Timothy Sutton*, for the whole Charge of the Sugar, and *Timothy Sutton* Cr. by Voyage from *Barbadoes* for the ſame Sum.

3. As you have Partners, you muſt make each Man's Accompt Current Dr. to his Accompt in Comp. for his third of the ſaid Charge, and each Man's Accompt in Comp. Cr. by his Accompt Current for the like Sum.

11

		l.	s.	d.	l.	s.	d.
J.	Received from *Nathaniel Keeble* of *Hull*, 150 Pieces of *Yorkſhire* Cloth, which he bought for my Accompt, purſuant to my Order of the 24th ult. at 7 *l.* 10 *s.* *per* Piece.....	1125	0	0			
	Paid Charges on bringing the ſame into my Warehouſe.....	27	4	6			
					1152	4	6
J.	Received alſo from D° *Keeble*, 50 Pieces of the ſame Cloth, which he deſires me to diſpoſe of for his Accompt						
	Paid Charges on bringing the ſame into my Warehouſe				11	4	8

Note 1, The firſt 150 Pieces of *Yorkſhire* Cloth, are for your own Accompt, and therefore you muſt make *Yorkſhire* Cloth Dr. to *Sundry Accompts*, viz.

To *Nathaniel Keeble* for the Quantity you have received of him, and its Value; and

To Caſh for the Charges by you paid in bringing the ſame Home:

Then make each of them Cr. by *Yorkſhire* Cloth for their reſpective Sums.

2. The other 50 Pieces are for the Accompt of Ditto *Keeble*, and therefore as you have the Cloth in your own Hands, you need only make *Yorkſhire* Cloth for the Accompt of *Nathaniel Keeble* of *Hull* Dr. to *Caſh* for the Charges you have been at in bringing it into your Warehouſe, naming the Quantity: and *Caſh* Cr. by Ditto Cloth, *&c.* for the ſame Expenſe.

London, *September* 15, 1793.

		l.	s.	d.
J.	Received the 45 Cheſts of Sugar from on board the *Whale*, conſign'd to me by *Timothy Sutton*, of *Barbadoes*	167	13	5¼
	Paid Cuſtom thereon, at 4*s.* 9*d.* 90/100 *per* C. on 223*C.* 2*qrs.* 7*lb.* — l. 53 18 8¼			
	Freight at 4*s. per* Cheſt — 9 0 0			
	Lighterage — 1 7 3			
	Cartage — 2 10 7			
		66	16	6¼

C. D. *C. qrs. lb.* *£. s. d.*

Note 1. 1 : 57.9 : : 223 2 7 : 53 18 8¼

2. As you have received the *Sugar*, you muſt firſt make *Sugar in Comp* with *John Parrot*, *George Hale* and ſelf, each one third Dr. to *Sundry Accompts* for the whole Charge, viz. to Voyage from *Barbadoes* for the Quantity and its Value, and to Caſh for the Charges in bringing the ſame home; then make each of them Cr. by *Sugar in Comp. &c.* for its reſpective Value.

3. Your Partners alſo muſt each of them have his *Accompt Current* made Dr. to his *Accompt in Comp.* for his third of the ſaid Charges, and his *Accompt in Comp.* Cr. by his *Accompt Current* for the ſame.—The like for the firſt Value was done before.

20

		l.	s.	d.
J.	Paid *Thomas Preſton*, Eſq; my Note given to *John Marſh*, of *Manchester*, and by him aſſign'd to D° *Preſton*			
	Paid — 2185 16 0			
	Abated me — 0 0 6			
		2105	16	6

Note, In this Caſe you muſt make *T. Preſton* Dr. to *Sundry Accompts*, viz. To Caſh for the Mony paid, and to *Profit and Loſs* for the Gain made by the Abatement of the 6*d.* then make each of them Cr. by their reſpective Sums.

22

		l.	s.	d.
J.	Sold to *James Jackſon*, the 45 Cheſts of Sugar in Comp. with *John Parrot*, *George Hale* and ſelf, containing neat 223*C.* 2*qrs.* 7*lb.* at 4*l. per C.* together with my own 8 Hhds. of *French* Wine, at 35*l. per* Hhd.			
	Sugar in Comp. — 894 5 0			
	French Wine of my own — 280 0 0			
		1174	5	—
	For all which I have received			
	In Caſh — 200 0 0			
	By a Draft on *William Harman* — 400 0 0			
	The reſt to ſtand out 6 Months — 574 5 0			
		1174	5	—

Note 1, That this Accompt may be journalized, and then poſted aright, you are to conſider that although *Jackſon* has bought the *Sugar* in Comp. and your own *French* Wine, and paid for them in Part, yet you muſt firſt make him Dr. for the Whole; and then make him Cr. by what Part he has paid, in the following Manner, viz. *James Jackſon* Dr. to *Sundry Accompts*

		l.	s.	d.

for the whole Value of the Goods bought, that is, to *Sugar in Comp.* for the whole Value thereof, and alſo to *French* Wine (for your own proper Accompt) for its Value.; then make each of them Cr. by *James Jackſon* for its reſpective Quantity and Value.

2. Becauſe *Jackſon* has paid part in Caſh, and a Draft on *Harman*, they, *i. e. Caſh* and *Harman*, or *Sundry Accompts* muſt be made Drs. to *James Jackſon* for their reſpective Sums, and *Jackſon* Cr. by *Sundry Accompts* for the whole that he has paid.

3. The *Sugar* in Comp. being diſpoſed of, you muſt next make each Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for his third Share of the *Sugar* ſold as aforeſaid, and each Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the ſame Sum.

4. Becauſe you are to be allowed 2 *per Cent.* on the Sale &c. of the ſaid *Sugar* by way of Commiſſion, it will be neceſſary to obſerve, that the whole was ſold for 894*l.* 5*s.* which Sum at 2 *per Cent.* amounts to 17*l.* 17*s.* 8*d.* $\frac{1}{2}$: one third of which comes to 5*l.* 19*s.* 2*d.* $\frac{3}{4}$ for each Partner to pay: And in this Caſe you muſt make each Partner's *Accompt Current* Dr. to *Profit and Loſs* in the Sum of 5*l.* 19*s.* 2*d.* $\frac{3}{4}$ for his third on the Sale, &c. as aforeſaid, and *Profit and Loſs* Cr. by each Partner's Accompt for the ſame Sum.

Thus will the *Balance* of each Partner's *Accompt in Comp.* ſhew what he has gain'd by Trade, and likewiſe the *Balance* of his *Accompt Current* ſhew what you are to pay him.

24

J. Sold to *William Evans*, 1000*lb.* of Thread in Comp. between *James Severn* and ſelf, at 18*s. per lb.* ..... 900 — —

	l.	s.	d.
Received in Caſh	200	0	0
——— a Draft on *Thomas Jones* for	300	0	0
The reſt in 6 Months	400	0	0
			900 — —

Note 1, Here you muſt make *Sundry Accompts* Drs. to *Thread in Comp.* for the whole Value, *viz.* Caſh for the Mony that you have received:

Thomas Jones for the Draft on him; and

William Evans for the Remainder:

Then make *Thread in Comp.* Cr. by *Sundry Accompts* for the whole Quantity ſold, and its Value.

2. Make your Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for his half Part of the ſaid *Thread*, and your Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the ſame Value.

27

J. Sold to *Thomas Jones* 50 Pieces of my own *Yorkſhire* Cloth, at 8*l.* 10*s.* *per* Piece ..... 425 — —

29

J. Due to me Half a Year's Dividend on 12000*l.* Stock, Old *South Sea* Annuity ..... 180 — —

London, *September* 30, 1793.

		l.	s.	d.
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes	22	12	6
	October 1			
J.	Received of *Timothy Hart* and Comp.	300	—	—
	3			
J.	Sold to *Adam Hewitt* 50 Pieces of my own *Yorkſhire* Cloth, at 8*l.* 10*s.* *per* Piece for preſent Mony	425	—	—
	6			
J.	Received of Mr. *William Warner*, the Legacy due to me by the laſt Will of my late Brother, *Chriſtopher Verax*	1000	—	—
	At which Time I alſo paid him my Debt of	300	—	—
	10			
J.	Received Half a Year's Intereſt on my 12000*l.* Old *South Sea* Annuity, due at *Michaelmas* laſt	180	—	—
	14			
J.	Received Half a Year's Intereſt on my 10000*l.* *Bank* Annuity, due at *Midſummer* laſt	150	—	—
	18			
J.	Received of *William Harman*, by Virtue of a Draft on him by *James Jackſon*	400	—	—
	22			
J.	Received of *Thomas Jones*, by Virtue of a Draft on him by *William Evans*	300	—	—
	24			
J.	Sold 1 Pipe of Canary to *John Hammond*, Eſq; for	30	—	—
	26			
J.	Received of *Martin Unwin* in Part	100	—	—
	28			
J.	Shipped on board the *Whale*, *John Miller*, Maſter.			
	30 Bags of Hops, qt. 90 *C.* 1 *qr.* at 28*s.* *per C.*	126	7	0
	20 Pieces of Sagathee, qt. 240 Yards, at 2*s.* 6*d.* *per* Yard	30	0	0
	20 Pieces of Serge, qt. 280 Yards, at 1*s.* *per* Yard	14	0	0
	Paid Charges on ſhipping the ſame	19	17	6
		190	4	6
J.	All which go conſign'd to *Timothy Sutton*, Merchant, at *Barbadoes*, for my own Accompt and Riſque.			

Note 1. In this Caſe the Young Book keeper might aſk, Why Commiſſion is not charged here as well as at *June* 28? To which I anſwer, that as the Goods are to be diſpoſed of for

		l.	s.	d.
	your own Accompt, and not for *Sutton*'s, it would be abſurd for you to charge Commiſſion on your own Goods, which are to be ſold for your own Uſe: and therefore when *Sutton* has diſpoſed of the Goods, he muſt charge *Commiſſion* according for what he can ſell them.			
	2. As the Goods are conſign'd to *Sutton* for your own Accompt, *Sutton* is not to run the Riſque of the Seas; and therefore if the Ship ſhould be loſt, you muſt ſtand to the Loſs, and not *Sutton*.			
	3. You muſt make *Voyage to Barbadoes* Dr. to *Sundry Accompts* for the whole Charge, and each of them Cr. by the ſaid *Voyage* for its reſpective Value, ſubmitting the reſt to the Chance of the Market, which, if Goods of this Nature ſhould happen to be plenty, will occaſion the Price to run low; but if ſcarce, will enhance the Price in Proportion.			
	4. The Goods thus ſent, muſt be charged at the prime Coſt, becauſe it is only removing them from one Place to another.			
	29			
J.	*Brandon George* has inſured the aforementioned Goods, conſign'd to *Timothy Sutton* at 6 *per Cent.* for which I am to be credited	11	8	3
	Note, This Caſe being a further Expenſe on the juſt mentioned Voyage, you muſt make that Dr. to *Brandon George* for the Sum inſured, and *Brandon George* Cr. by the ſaid *Voyage* for the ſame Sum.			
	30			
J.	Sold to *Brandon George* — *l.* *s.* *d.* 1 Pipe of Canary ..... 30 0 0 1 Hhd. of *Liſbon* Wine 10 0 0	40	—	—
	31			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes	26	13	8
	November 1			
J.	Paid *William Lowſield*, Eſq; in Full	400	—	—
	4			
J.	Received of *Samuel Fairman* in Full	100	—	—
	7			
J.	Paid *Thomas Johnſon* in Part	100	—	—
	10			
J.	Sold *John Adams* — *l.* *s.* *d.* 1 Bag of Hops, wt. 3 *C.* at 36 *s. per C.* .. 5 8 0 1 Pipe of Canary ..... 33 0 0 For which I have received in Full	38	8	—

London *November* 15, 1793.

		l.	s.	d.
J.	Received a Bill of Exchange from *Jacob Van Hoove* of *Amſterdam*, of 1611 *Guil.* 3 *Sti.* drawn upon *Jaques Van-Broek*, for the Value received there by d° *Van Hoove*, Exchange at 33 *s.* 4 *d. Flem. per £ Ster.* payable at 10 Days after Sight, which *Van Broek* has accepted	161	2	3½
	Note 1. The laſt Account that you received from *Van Hoove*, was on *May* 10 laſt, which is a long Time, to the preſent Day. It may therefore be ſuppoſed, that in all this Time, there was no ſuch Thing as bringing him to Accompt; and that Letters were wrote and Perſons employed to accommodate the Affair, which at laſt was obtained by receiving a Bill of Exchange as above.			
	2. This is the Reverſe of *Aug.* 26, though it is transferring the Accompt from one Man to another as that is, and therefore you muſt make *Van Broek* Dr. to *Van Hoove* for the Value of the Bill, and *Van Hoove* Cr. by *Van Broek* for the ſame Sum.			
	18			
J.	Sold to *William Baker*, Eſq;	*l.*	*s.*	*d.*
	20 Pieces of Sagathee, qt. 240 Yards, at 3 *s. per* Yard	36	0	0
	20 Pieces of Serge, qt. 280 Yards, at 14 *d. per* Yard	16	6	8
	For which I have received in Part	16	6	8
			52	6	8
	Note, As *Baker* has paid for the *Serge*, you muſt make *Caſh* Dr. to it for the Worth of it, and *Serge* Cr. by Caſh for the ſame Sum. And as the *Sagathee* is not paid for, make *Baker* Dr. to it for its Value, and *Sagathee* Cr. by *Baker* for the like Sum.			
	20			
J.	Paid Sir *Robert Johnſon* one of the Promiſſary Notes given by me to *John Marſh* of *Mancheſter*, which was due this Day, including the three Days of Grace	1000	—	—
	24			
J.	*Thomas Johnſon* having freighted the *John* and *Hannah*, *James Tickner*, Maſter, for a Voyage to *Spain*, I have underwrote his Policy for 300 *l.* at 6 *per Cent.* giving him Credit for the ſame, *viz.*	18	—	—
	Note, Here you muſt make *Thomas Johnſon* Dr. to *Inſurance* for the Sum credited, and *Inſurance* Cr. by *Thomas Johnſon*, for the ſame Sum.			
	27			
J.	Received of *Martin Unwin* in Part	100	—	—
	28			
J.	Received of *Jaques Van Broek* in Full	161	2	3½
	30			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes	27	13	6

London, *December* 1, 1793.

		l.	s.	d.
J.	Received of *Timothy Hart* and Comp. in Part	300	—	—
	3			
J.	This Day I was informed at *Lloyd's*, that the *John* and *Hannah* was unfortunately loſt in the *Downs*, by a ſevere Gale of Wind, I had inſured on her Freight	300	—	—
	Note, In this Caſe you muſt make *Inſurance* Dr. to *Thomas Johnſon* for the Sum by you inſured, and *Thomas Johnſon* Cr. by *Inſurance* for the like Sum.			
	6			
J.	Received of *John Hammond*, Eſq; in full	30	—	—
	9			
J.	*William Baker*, Eſq; has taken up his Bond, and paid me ..... l. 500 s. 0 d. 0			
	He has alſo paid me the Intereſt of it, which from *Aug.* 22, being 3 *M.* 17 *D.* at 5 *per Cent.* is 7 8 4			
		507	8	4
	Note 1, Though you receive all the Mony of *William Baker*, yet you muſt make *Caſh* Dr. to *Sundry Accompts* for the whole Sum, and then make *William Baker* Cr. by Caſh for the 500*l.* and *Profit* and *Loſs* Cr. by the ſame for the Intereſt.			
	2. The Intereſt for 3 Months is 6*l.* 5*s.* and the Intereſt for 17 Days is 1*l.* 3*s.* 3*d.* 1*qr.* making 7*l.* 8*s.* 3*d.* 1*qr.* which here is purpoſely augmented to 4*d.*			
	10			
J.	This Day *Thomas Johnſon* came to demand my Inſurance on a Voyage to *Spain*, the Ship being loſt in the *Downs*. The Sum inſured was	300	—	—
	Paid in Caſh ..... l. 276 s. 0 d. 0			
	Drawback on 300*l.* at 8 *per Cent.* .. 24 0 0			
	300 0 0			
	Note, The Ship being loſt, you neceſſarily become Dr. to *Thomas Johnſon* for the Sum inſured as aforementioned; and now that you have paid that Inſurance, including the Drawback, *Thomas Johnſon* becomes Dr. to *Sundry Accompts* for the whole Sum, and *Caſh* Cr. by ditto *Johnſon* for the Sum paid him, and *Profit* and *Loſs* Cr. for the Drawback. See *Sept.* 5, P. 17.			
	12			
J.	l. s. d.			
	Sold to *John Hammond*, Eſq; my 50 Pieces of *Yorkſhire* Cloth, at 8*l.* 10*s.* *per* Piece 425 0 0			
	Alſo 50 Pieces for the Accompt of *Nathaniel Keeble*, of *Hull*, at the ſame Rate .. 425 0 0			
	Note 1, In this Caſe *Hammond* muſt be made Dr. to Sundry *Accompts* for the whole Sum, then make each of them Cr. by ditto *Hammond* for their reſpective Value.			

London, *December* 12, 1793. | *l.* | *s.* | *d.*

2. *Keeble*'s Cloth being all ſold, you have acted by Commiſſion, (which ſuppoſe at 2 *per Cent.* on the above Sum) and therefore muſt charge that to him: Hence, to cloſe the Accompt, you muſt make the ſaid *Cloth* Dr. to *Sundry Accompts*, viz. to *Profit* and *Loſs* for the ſaid *Commiſſion*, and to ditto *Keeble*'s *Accompt Current* for the neat Proceed; then make each of them Cr. by the ſaid *Cloth* for their reſpective Sums, and the Accompt will be cloſed.

13

J. My Landlord *Thomas Preſton*, Eſq; has paid me for the Repairs done to my preſent Dwelling Houſe, by *James Hart*, Joiner 17 9 6

14

J. Received Advice from *Joram Conderil*, of *Cadiz*, that he hath ſhipped for my Accompt and Riſque, in the *Pidgeon*, *William Pidgeon*, Maſter,

50 Cheſts of Limons
50 d° of *China* Oranges
50 d° *Seville* d°
} at 8 Rials *per* Cheſt, including all Charges.

Which amount to 1200 Rials, Exchange at 4*s.* 6*d.* *per* Piece of Eight, and is Sterling ..... 33 15 —

Note 1, Eight Rials make a Piece of Eight.

2. See the firſt and ſecond Notes on *Sept.* 9, p. 18, for the reſt, that Entry, being of the ſame Nature with this, ſetting aſide the Partnerſhip.

17

J. I have this Day accepted a Draft on me by *Nathaniel Keeble* of *Hull*, payable to *Timothy Hart* and Comp. at 20 Days after Sight, for ..... 1125 — —

But they having Occaſion for preſent Mony, have agreed to allow me Rebate for the ſaid 20 Days, and no more, after the Rate of 8 *per Cent.* on the ſaid Sum.

| *l.* | *s.* | *d.*
I have therefore paid them ..... 1120 | 2 | 0
Abated me on prompt Payment ..... 4 | 18 | 0
1125 — —

Note 1, The Sum of 1125*l.* being transferred from *Keeble* to *Hart* and *Comp.* your Acceptance of the ſame pays *Keeble*, and makes you accountable to *Hart* and *Comp* for the ſame; therefore you muſt firſt make *Nathaniel Keeble* Dr. to *Timothy Hart* and *Comp.* for the ſame Sum, and *Timothy Hart* and *Comp.* Crs. by ditto *Keeble* for the like Sum.

Then, as you have paid *Hart* and *Comp.* you muſt make him Dr. to *Sundry Accompts* for the whole, and *Caſh* and *Profit and Loſs* Crs. by ditto *Hart* for their Sums reſpectively.

2. The whole might be journaliz'd ſomewhat ſhorter, by having Regard only to *Keeble*, the other being paid in Truſt for him, but as the former Method is more agreeable to the Nature of the Tranſaction, I have accordingly made choice of it.

London, *December* 18, 1793.

		l.	s.	d.
J.	Received the 150 Cheſts of Oranges and Limons, from on board the *Pidgeon*, *William Pidgeon*, Maſter, conſign'd to me by *Joram Conderil*, of *Cadiz*.			
	Paid Cuſtom thereon	12 6 6		
	Freight at 3*s*. *per* Cheſt	22 10 0		
	Waterage	1 10 0		
			36	6 6
	Note, As you have now received the Goods, you muſt make Oranges and Limons Dr. to *Sundry Accompts* for the whole Charge, viz. to Voyage from *Cadiz* for the prime Coſt thereof, and to *Caſh* for the after Charges in bringing the ſame Home; then make each of them Cr. by Oranges and Limons for its reſpective Value.			
	20			
J.	Received of *Martin Unwin* in Part		100	— —
	22			
J.	*Joram Conderil*, of *Cadiz*, hath drawn upon me for the Fruit received of him, payable to *John Hammond*, Eſq; or Order, at Sight, 1200 Rials, Exchange at 4*s*. 6*d*. *per* Piece of Eight, which I have accepted, but not paid, becauſe the ſame is to be placed to Accompt, as *per* Agreement between d° *Hammond* and myſelf		33	15 —
	Note 1, Nothing more need be done than to make *Joram Conderil* Dr. to *John Hammond* for the Value of the Bill, and *Hammond* Cr. by *Conderil* for the ſame Sum.			
	2. Eight Rials are = 1 Piece of Eight. Vide *Sch. Aſſ.* p. 77.			
	24			
J.	Recevied of *Iſaac Reynolds* in full		42	— —
	25			
J.	Due to me Half a Year's Dividend on 10000*l*. *Bank* Annuity		150	— —
	26			
J.	Sold to *Iſaac Reynolds* 50 Cheſts of Limons, at 17*s*. *per* Cheſt		42	10 —
	27			
J.	Received of *James Allen* in full		8	— —
	28			
J.	Sold to *James Allen* 1000*lb*. of Thread, in Comp. between *James Severn* and ſelf, at 18*s*. *per lb*. for which he has given me a Draft on Meſſrs. *Snell* and *Harley*, Bankers, which I have received		900	— —
	Note, This is nearly the ſame with *July* 28, p. 13; only make *Caſh* Dr. for the *Perſon*, which ſee.			
	29			
J.	Sold to Sir *Humphrey Parſons* 1000*lb*. of Thread in Comp. as above, at 18*s*. *per lb*. to pay in 6 Months		900	— —

London, *December* 30, 1793.

		l.	s.	d.
J.	Sold to *William Baker*, Esq. the remaining 628 *lb.* of Thread, in Comp. as above, at 17*s.* *per lb.*	533	16	—

For which he has given me my Note to *Marsh*, payable *January* 20 next, including the three Days of Grace, and transferred to *Robert Uxley*, I having paid him the rest; *Baker* at the same Time allowing me for my prompt Payment for 23 Days 8 *per Cent.*

	l.	s.	d.
Promissary Note	1000	0	0
Thread, in Comp.	533	16	0
Due *January* 20 next	466	4	0
Allow'd for prompt Payment for 23 Days	2	6	8
Return'd to d° *Baker*	463	17	4

Note, To journalize this Passage aright, and in the plainest Manner, you must

1. Make *William Baker* Dr. to *Thread in Comp.* for the Value thereof; and *Thread in Comp.* Cr. by *William Baker* for both Quantity and Value.
2. Because *Baker* has paid for it by returning you one of your own Notes, by which *Uxley* was Cr. therefore *Uxley* by that Means is paid, and you must make him Dr. to *William Baker*, for the Value of that Note, and *Baker* Cr. by *Uxley* for the same.
3. Because you have return'd *Baker* the Overplus, partly by *Cash* and partly by his Abatement on prompt Payment, therefore *Baker* must be made Dr. to *Sundry Accompts*, viz. to *Cash* for the Mony which he has received of you, and to *Profit and Loss* for his Abatement; then make each of them Cr. by ditto *Baker* for their respective Sums.

☞ This might be done in a shorter Manner, by making *Uxley* Dr. to *Sundry Accompts* for the Value of the Bill, *viz.*

	l.	s.	d.
To *Thread in Comp.* - - - - - - -	533	16	0
To *Cash* paid *William Baker* - - - - - -	463	17	4
To *Profit and Loss*, gain'd by prompt Payment	2	6	8
	1000	0	0

The Teacher may use either Way, though I have followed the former, as being most expressive of the whole Transaction.

4. Make your Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for his Half, and your Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the same.
5. The *Thread* being all sold, you may close the Accompt by the Directions given at *Aug.* 12, p. 15.

31

J.	Paid sundry Charges this Month, as *per* Book of House-Expenses	22	8	4

The End of the second Waste Book.

The JOURNAL.

LONDON, *March* 1, 1793.

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
	Sundry Accompts Drs. to Stock	10925	15	4¼			
	viz.						
1	Cash in ready Mony	8099	4	2½			
1	Canary for 5 Pipes, at 25*l.* *per* Pipe	125	0	0			
1	Hops for 44 Bags, qt. 132 *C.* 2 *qrs.* at 28*s.* *per C.*	185	10	0			
2	*French* Wine, for 10 Hhds. at 30*l.* *per* Hhd.	300	0	0			
2	Drugget, for 20 Pieces, qt. 280 Yds. at 3*s.* 4*d.* *per* Yard	46	13	4			
2	*Lisbon* Wine, for 25 Hhds. at 7*l.* *per* Hhd.	175	0	0			
2	*Norwich* Crape, for 56 Pieces, qt. 896 Yds. at 3*s.* 6*d.* *per* Yard	156	16	0			
2	Duroy, for 20 Pieces, qt. 300 Yards, at 6*s.* *per* Yard	90	0	0			
3	Sagathee, for 90 Pieces, qt. 1080 Yards, at 2*s.* 6*d.* *per* Yard	135	0	0			
3	Serge, for 90 Pieces, qt. 1260 Yards, at 1*s.* *per* Yard	63	0	0			
3	Sir *Robert Johnson*	30	0	0			
3	Sir *Humphrey Parsons*	16	0	0			
4	*William Baker*, Esq; on Bond	500	0	0			
4	*William Warner*, to be paid *April* 30 next ..	34	7	0			
4	*Brandon George*	32	0	0			
4	*Samuel Fairman*	28	0	0			
4	*William Lowfield*, Esq;	128	13	0			
5	*Thomas Johnson*	256	14	3¾			
5	*John Hammond*, Esq; to be paid *April* 20 next	100	0	0			
5	*Martin Unwin*	381	17	6			
5	*Isaac Reynolds*	42	0	0			
1					10925	15	4¼
	Stock Dr. to Sundry Accompts	412	10	0			
1	*viz.*						
5	To *Thomas Preston*, Esq; to pay *May* 14 next	90	0	0			
6	To *Robert Uxley*	322	10	0			
	2				412	10	—
1	Cash Dr. to Sir *Robert Johnson*	£30	0	0			
3	Received in full				30	—	—
	4						
6	Ship *James* Dr. to Sundry Accompts	£1500	0	0			
1	*viz.*						
	To Cash paid down at 5 *per Cent.*	75	0	0			
6	To *James Allen* to pay in 5 Days	1425	0	0	1500	—	—

London, *March* 6, 1793.

		£	s.	d.	l.	s.	d.
1/6	Cash Dr. to Ship *James*	125	0	0			
	Received of *John Herbert* for 1/16 Part of the said Ship				125	—	—
	8						
1/6	Cash Dr. to Ship *James*	125	0	0			
	Received of Capt. *John Smith* for 1/16 Part of the said Ship				125	—	—
	9						
6/1	*James Allen* Dr. to Cash	1425	0	0			
	Paid him in full for Ship *James*				1425	—	—
	10						
4/6	*William Baker*, Esq; Dr. to Ship *James*	125	0	0			
	For 1/16 Part sold him, for which he is to pay in 7 Days				125	—	—
	12						
7/2	Profit and Loss Dr. to *Lisbon* Wine	7	0	0			
	For 1 Hhd. lost (except 6 Gallons) by 3 Iron Hoops breaking off				7	—	—
	14						
6/6	*Robert Uxley* Dr. to Ship *James*	125	0	0			
	For 1/16 Part sold him				125	—	—
	17						
1/4	Cash Dr. to *William Baker*, Esq;	125	0	0			
	Received his 1/16 Part of Ship *James*				125	—	—
	20						
1/1	Cash Dr. to Canary	30	0	0			
	For 1 Pipe sold *William Dello*, for which he paid me in Full				30	—	—
	21						
3/2	Sir *Robert Johnson* Dr. to Drugget	49	0	0			
	For 20 Pieces, qt. 280 Yards, at 3*s.* 6*d.* *per* Yard				49	—	—
	23						
5/—	*Thomas Preston*, Esq; Dr. to Sundry Accompts *viz.*	90	0	0			
1	To Cash paid him in Part		89	7 0¼			
7	To Profit and Loss abated me for my early Payment		0	12 11¼			
					90	—	—
	25						
1/—	Cash Dr. to Sundry Accompts *viz.*	174	0	0			
6	To Ship *James*, Received of Sir *Robert Johnson* for 1/16		125	0 0			
3	To Sir *Robert Johnson*, received in Full		49	0 0			
					174	—	—
	26						
6/1	Ship *James* Dr. to Cash	20	17	0			
	Paid *Thomas Young* in full for Joiner's Work done in the said Ship				20	17	—
	27						
6/1	Ship *James* Dr. to Cash	27	14	6			
	Paid *Thomas Pierce* in full for Rigging Work done in the said Ship				27	14	6
	28						
6/1	Ship *James* Dr. to Cash	40	8	0			
	Paid *Dryden Smith* in full for Repairs done in the said Ship				40	8	—

London, *March* 30, 1793.

		l.	s.	d.
6	Ship *James* Dr. to Cash £7 4 6			
1	Paid *Nathaniel Westall* in full for painting the said Ship	7	4	6
	31			
7	House-Expenses Dr. to Cash £33 4 6			
1	Paid sundry Charges this Month, as *per* Book of House-Expenses	33	4	6
	April 1			
8	Voyage to *Amsterdam*, consign'd to *Jacob Van Hoove*, Dr. to			
8	*Richard Lamb*, of *Harwich* £99 8 0			
	For 100 Quarters of Wheat, shipped on board the good Ship *Swan*, *William Lyon*, Master, consign'd to *Jacob Van Hoove*, of *Amsterdam*, to sell for my Accompt, which with his Commission at 1 *per Cent.* and other Charges, come to	99	8	—
	2			
8	*Richard Lamb*, of *Harwich*, Dr. to *William Angel* £99 8 0			
8	For his Draft on me, payable to d° *Angel*, or Order, the 30th Instant, which will become due *May* 3 next, including the 3 Days of Grace	99	8	—
	3			
6	Ship *James* Dr. to Cash £19 17 6			
1	Paid the Blockmaker's Bill in full	19	17	6
	5			
6	*Robert Uxley* Dr. to Hops £49 18 3			
1	For 10 Bags, weighing together 30 *C.* 1 *qr.* at 33*s.* *per C.*	49	18	3
	7			
6	Ship *James* Dr. to Cash £700 13 0			
1	Paid the Ship Chandler's Bill for Guns, Small-Arms, Powder, Shot, and other Stores for the said Ship	700	13	—
	10			
1	Cash Dr. to Ship *James* £125 0 0			
6	For $\frac{1}{16}$ Part of the said Ship sold to *William Evans*	125	—	—
	12			
1	Cash Dr. to Ship *James* £125 0 0			
6	For $\frac{1}{16}$ Part of the said Ship sold to *James Jackson*	125	—	—
	14			
1	Cash Dr. to Ship *James* £125 0 0			
6	For $\frac{1}{16}$ Part of the said Ship sold to *Thomas Jones*	125	—	—
	20			
1	Cash Dr. to *John Hammond*, Esq. £100 0 0			
5	Received in full	100	—	—

London, *April* 24, 1793.

			l.	s.	d.
5/1	Voyage to *Amsterdam*, consign'd to *Jacob Van Hoove*, Dr. to Cash	£140 7 10			
	For 100 Bags of Pepper, *qt.* 3252*lb.* at 10*d.* *per lb.* bought of *James Gray*, for which I paid present Mony	135 10 0			
	Which Pepper I have shipped on board the good Ship *Mary*, *James Hilder*, Master, and consign'd the same to *Jacob Van Hoove*, of *Amsterdam*, to sell for my Accompt.				
	Paid Charges on shipping the same, as *per* Book of Charges of Merchandize	4 17 10	140	7	10
	25				
8/1	Voyage to *Amsterdam*, consign'd to *Jacob Van Hoove*, Dr. to Cash	£7 0 4½			
	For Insurance Mony paid to *John Adams*, for his insuring the aforesaid Sum on my Adventure, at 5 *per Cent.*		7	—	4½
	27				
6/1	Ship *James* Dr. to Cash	£109 10 6			
	Paid *John Jones* in full for Beef and Pork		109	10	6
	30				
1/4	Cash Dr. to *William Warner*	£34 7 0			
	Received in full		34	7	—
7/1	House-Expenses Dr. to Cash	£39 16 10			
	Paid sundry Charges this Month, as *per* Book of House-Expenses		39	16	10
	May 1				
6/1	Ship *James* Dr. to Cash	£86 18 6			
	Paid *James Thatcher* in full for Bread, Flour, and Pease		86	18	6
	2				
6/1	Ship *James* Dr. to Cash	£46 17 0			
	Paid *John Prestwick* in full for Cordage, &c.		46	17	—
	3				
8/1	*William Angel* Dr. to Cash	£99 8 0			
	Paid *Richard Lamb*'s Draft on me to *William Angel*		99	8	—
	6				
6/1	Ship *James* Dr. to Cash	£73 11 6			
	Paid *John Pepwell* in full for Smith's Work		73	11	6

London, *May* 7, 1793.

			l.	s.	d.
	Sundry Accompts Drs. to Ship *James* £566 16 0				
1	*viz.* Cash for the following Sums paid by				
	John Herbert	70 17 0			
	John Smith	70 17 0			
	William Baker, Esq. ..	70 17 0			
	Sir *Robert Johnson* ..	70 17 0			
	William Evans	70 17 0			
	James Jackson	70 17 0			
	Thomas Jones	70 17 0			
		495 19 0			
6/6	*Robert Uxley* for his Part unpaid	70 17 0	566	16	—
	10				
6/1	*Robert Uxley* Dr. to Cash £76 14 9				
	Paid him in full		76	14	9
	12				
8/8	*John Adams* Dr. to Voyage to *Amsterdam* £140 7 10				
	Being so much insured on 100 Bags of Pepper, consign'd to *Jacob Van Hoove*, of *Amsterdam*		140	7	10
	14				
8/8	*Jacob Van Hoove*'s Accompt Current Dr. to Voyage to *Amsterdam* £161 2 3½				
	For 100 Quarters of Wheat, consign'd to him, which he has sold at 16 *Guil.* 12 *Sti. per* Quarter, amounting to 1660 Guilders, deducting for his Commissions, Custom, and other necessary Charges, 48 *Guil.* 17 *Sti.* the neat Proceed of which amounts to 1611 *Guil.* 3 *Sti.* which at 33*s.* 4*d. Flem. per* £ Sterl. comes to		161	2	3½
	17				
1/1	Cash Dr. to Canary £30 0 0				
	For 1 Pipe sold to *William Coles*		30	—	—
	20				
1/6	Cash Dr. to Ship *James* £10000 0 0				
	For my Half of 20000*l.* belonging to the Owners of the said Ship; the whole Prize taken by the said Ship being ransomed for 40000*l.* one Half of which belongs to the Master and Men, the other Half is due to the Owners; my Half of which is		10000	—	—
	22				
9/1	Bank Annuity Dr. to Cash £9412 10 0				
	For 10000*l.* Bank Annuity, at 3 *per Cent.* Interest, transferred to me at 94*l. per Cent.*				
	Bank Annuity £9400 0 0				
	Brokage 12 10 0				
	25		9412	10	—
5/1	*Thomas Preston*, Esq. Dr. to Cash £17 9 6				
	For Repairs done to my Dwelling-House, by Order of my Landlord, *Thomas Preston*, Esq; by *James Hart*, Joiner, for which I have paid him in full		17	9	

London, *May* 28, 1793.

		l.	s.	d.
6/9	*James Allen* Dr. to Insurance ..... £8 0 0 For my insuring 200*l.* in the *Golden Fleece*, *John Abney*, Master, bound to *Jamaica*, at 4 *per Cent.* Premium....	8	—	—
	31			
7/1	House-Expenses Dr. to Cash ..... £43 11 2 Paid sundry Charges this Month, as *per* Book of House-Expenses	43	11	2
	June 2			
9/2	Goods for the Account of *Abraham Van-Schooten* Dr. to Cash £196 17 6 Paid Freight, Custom, and other incident Charges on the Receipt of 1000 Reams of fine Paper, 120 Pieces of Holland Cloth, and 100 Pieces of Long Lawn Which were consign'd to me from *Abraham Van-Schooten*, Merchant, at *Roan*, to sell for his Accompt, for which I am to have 2 *per Cent.* for Sale, and 2 *per Cent.* for Employment, and am to make Returns in *Norwich* Crape, Duroy, and Broad Cloth.....	196	17	6
	5			
2/9	Cash Dr. to Goods for the Accompt of *Abraham Van-Schooten*, £300 0 0 For 1000 Reams of Paper, at 6*s.* *per* Ream, sold to *James Eaton*, for which I have received.....	300	—	—
	8			
3/9	Sir *Robert Johnson* Dr. to Goods for the Accompt of *Abraham Van-Schooten* ..... £360 0 0 For 120 Pieces of Holland, at 3*l.* *per* Piece, for which he is to pay in ten days	360	—	—
	12			
	Sundry Accompts Drs. to Goods for the Accompt of *Abraham Van-Schooten* £250 0 0			
2	*viz.* Cash received in Part for 100 Pieces of Long Lawn..... 100 0 0			
3/9	Sir *Robert Johnson* (to be paid in 12 Days) 150 0 0	250	—	—
9	Goods for the Accompt of *Abraham Van-Schooten*, Dr. to Sundry Accompts for the Close..... £713 2 6			
7	*viz.* To Profit and Loss for my Commission on 910*l.* at 4 *per Cent.*..... 36 8 0			
9	To *Abraham Van-Schooten*'s Accompt Current for the neat Produce 676 14 6	713	2	6

London, *June* 16, 1793.

					l.	s.	d.
2/4	Cash Dr. to *Samuel Fairman*	£28	0	0			
	Received in full				28	—	—
	18						
2/3	Cash Dr. to Sir *Robert Johnson*	£360	0	0			
	Received in Part				360	—	—
	19						
4/2	*Samuel Fairman* Dr. to *Lisbon* Wine	£100	0	0			
	For 10 Hhds. at 10*l.* *per* Hhd.				100	—	—
	23						
2/4	Cash Dr. to *William Lowfield*, Esq;	£128	13	0			
	Received in full				128	13	—
	24						
2/3	Cash Dr. to Sir *Robert Johnson*	£150	0	0			
	Received of him in full				150	—	—
9/7	Bank Annuity Dr. to Profit and Loss	£150	0	0			
	For a Half Year's Dividend due on 10000				150	—	—
	27						
2/2	Cash Dr. to *Lisbon* Wine	£105	0	0			
	For 10 Hhds. sold to *James Hicks*, at 10*l.* 10*s.* *per* Hhd. for present Mony				105	—	—
	28						
9	*Abraham Van-Schooten* his Accompt Current Dr. to sundry Accompts	£696	14	9			
2	*viz.* To *Norwich* Crape, for 56 Pieces, qt. 896 Yards, at 4*s.* *per* Yard	179	4	0			
2	To Duroy, for 20 Pieces, qt. 300 Yards, at 6*s.* 6*d.* *per* Yard	97	10	0			
2	To Cash, for 22 Pieces of Broad Cloth, at 18*l.* *per* Piece	396	0	0			
	To d° for Charges on the whole	10	7	6			
7	To Profit and Loss for my Commission, on 683*l.* 1*s.* 6*d.* at 2 *per Cent.*	13	13	3			
					696	14	9
	30						
7/2	House-Expenses Dr. to Cash	£40	8	10			
	Paid sundry Charges this Month, as *per* Book of House-Expenses				40	8	10

London, *July* 4, 1793.

					l.	s.	d.
10	Voyage to *Copenhagen* in Comp. between *Samuel Smith* and ſelf, each Half, conſign'd to *Jaques Jolliffe*, Dr. to Sundry						
—	Accompts	£	1463	9 8			
4	*viz.* To *William Warner*, for 1 Caſe, containing 100 Silver Watches, at 3*l.* each		300	0 0			
4	To *William Lowſield*, Eſq; for 1 Bale of Scarlet Cloth, containing 20 Pieces, at 20*l. per* Piece		400	0 0			
5	To *Thomas Johnſon*, for 30 Hhds. of Tobacco, containing 170 *C.* weight, at 4*l.* 6*s.* 4*d. per C.*		733	16 8			
2	To Caſh, paid Cuſtom, Freight, and other Charges on ſhipping the ſame		29	13 0			
					1463	9	8
10/10	*Samuel Smith*'s Accompt Current Dr. to his Accompt in Comp.	£	731	14 10			
	For his Half of the aboveſaid Goods				731	14	10
10/10	Commiſſioners of the Cuſtoms Dr. to Voyage to *Copenhagen*, in Comp. between *Samuel Smith* and ſelf, each Half,	£	436	6 8			
	For the Drawback on the aboveſaid 170 *C.* wt. of Tobacco				436	6	8
10/10	*Samuel Smith*'s Accompt in Comp. Dr. to his Accompt Current	£	218	3 4			
	For his Half of the Drawback above mentioned due to him				218	3	4
	9						
2/6	Caſh Dr. to Ship *James*	£	12500	0 0			
	For my Half Part of 25000*l.* belonging to the Owners of the ſaid Ship, the whole Prize taken by the ſaid Ship from the *French* being ranſomed for 50000*l.* one Half of which belongs to the Maſter and Men, and the other Half is due to the Owners; my Half of which is				12500	—	—
	12						
10/2	Old *South Sea* Annuity Dr. to Caſh	£	10993	14 6			
	For 12000*l.* at 91½ *per Cent.* transferred to me,						
	viz. Old *South Sea* Annuity	£	10980	0 0			
	Brokage		13	14 6			
					10993	14	6
	14						
3/9	Sir *Humphrey Parſons* Dr. to Inſurance	£	16	0 0			
	For my inſuring 200*l.* on the Scarlet Cloth that Sir *Humphrey* has ſhipped on board the *Falcon*, from *London* to *Smyrna*, at 8*l. per Cent* to be paid upon News of her ſafe Arrival there				16	—	—

London, *July* 17, 1793.

		l.	s.	d.
11/11	Thread in Comp. between *James Severn* and ſelf, each Half, Dr. to *John Marſh* of *Mancheſter*, for 5628 *lb.* at 14*s.* 10*d.* ½ *per lb.*	4185	16	6
	The whole to be paid at three two Months, as *per* three Bills delivered, *viz.*			
	The 1ſt of 2185*l.* 16*s.* 6*d.* to pay 17 *Sept.* next.			
	2d of 1000 0 0 d° 17 *Nov.* next.			
	3d of 1000 0 0 d° 17 *Jan.* next.			
	Myſelf to have the Diſpoſal of the Whole.			
11/11	*James Severn*'s Accompt Current Dr. to his Accompt in Comp. £2092 18 3			
	For his Half of the aboveſaid Thread	2092	18	3
	20			
2/10	Caſh Dr. to the Honourable Commiſſioners of the Cuſtoms £436 6 8			
	Received in full	436	6	8
	23			
11/2	Thread in Comp. between *James Severn* and ſelf, each Half, Dr. to Caſh £17 14 6			
	For ſundry Charges Paid in bringing the ſame into my Warehouſe	17	14	6
11/11	*James Severn*'s Accompt Current Dr. to his Accompt in Comp. £8 17 3			
	For his Half of the Charges abovementioned	8	17	3
	24			
7	Sundry Accompts Drs. to *John Adams* £140 7 10			
	viz.			
2/8	Profit and Loſs for a Drawback on 140*l.* 7*s.* 10*d.* at 8 *per Cent.* 11 4 7			
	Caſh Received in full 129 3 3			
	26	140	7	10
2/3	Caſh Dr. to Sir *Humphrey Parſons* £16 0 0			
	Received in Part	16	—	—
	28			
12/11	*Timothy Hart* and Comp. Dr. to Thread in Comp. between *James Severn* and ſelf £900 0 0			
	For 1000*lb.* at 18*s.* *per lb.* to pay in 3 two Months.			
	viz. On *September* 28, *November* 28 and *January* 28, at 300*l.* each Payment, as *per* 3 Notes received	900	—	—
11/11	*James Severn*'s Accompt in Comp. Dr. to his Accompt Current £450 0 0			
	For his Half of the aboveſaid Thread	450	—	—
	31			
7/2	Houſe-Expenſes Dr. to Caſh £21 18 0			
	For ſundry Charges paid this Month	21	18	—

London, *August* 3, 1793.

					l.	s.	d.
2/11	Cash Dr. to Thread in Comp. between *James Severn* and self						
			£	900 0 0			
	For 1000*lb.* at 18*s.* *per lb.* sold *Abraham Sanders* for present Mony				900	—	—
11/11	*James Severn*'s Accompt in Comp Dr. to his Accompt Current		£	450 0 0			
	For his Half of the abovesaid Thread				450	—	—
	6						
6/2	Ship *James* Dr. to Cash		£	207 5 0			
	Paid sundry Charges in refitting her, as *per* Bills				207	5	—
	Sundry Accompts Drs. to Ship *James*		£	103 12 6			
12	*viz.* *John Herbert*			12 19 0¾			
12	*John Smith*			12 19 0¾			
4	*William Baker*, Esq;			12 19 0¾			
6	*Robert Uxley*			12 19 0¾			
3	Sir *Robert Johnson*			12 19 0¾			
12	*William Evans*			12 19 0¾			
12	*James Jackson*			12 19 0¾			
13/6	*Thomas Jones*			12 19 0¾			
	8				103	12	6
13/10	*Jaques Jolliffe*'s Accompt Current Dr. to Voyage to *Copenhagen*		£	2510 0 0			
	He having disposed of all the Effects consigned to him for the joint Accompt of *Samuel Smith* and self, the neat Produce of which, as *per* his Accompt, amounts to 10040 Rix Dollars, which at 5*s.* *per* Dollar, comes to				2510	—	—
10/10	*Samuel Smith*'s Accompt in Comp. Dr. to his Accompt Current		£	1255 0 0			
	For his Half of the abovesaid Effects, sold as above				1255	—	—
	12						
2/—	Cash Dr. to Sundry Accompts		£	2520 9 2			
	viz.						
13	To *Jaques Jolliffe*'s Accompt Current, received of *Johannes Scheelhase*	2510 0 0					
7	To Profit and Loss for my Half of the Gain on the said Dollars	5 4 7					
10	To *Samuel Smith*'s Accompt Current, for his Half of the said Gain	5 4 7					
	14				2520	9	2
9/3	Insurance Dr. to Sir *Humphrey Parsons*		£	200 0 0			
	Occasioned by the Ship *Falcon* being lost on the Rocks of *Scilly*, wherein very little of her Cargo was saved, but none of the Scarlet Cloth, on which I had insured to Sir *Humphrey*				200	—	—
	15						
4/7	*William Warner*, Executor of the last Will of my late Brother in Law *Christopher Verax*, Dr. to Profit and Loss		£	1000 0 0			
	Being so much left me by my said late Brother, as a Legacy in his said last Will				1000	—	—

London, *August* 17. 1793.

					l.	s.	d.
7	House-Expenses Dr. to Sundry Accompts	£	37	0 0			
2	*viz.* To *French* Wine, for 1 Hhd.		30	0 0			
2	To *Lisbon* Wine, for 1 Hhd.		7	0 0			
	Both which were bottled off, by my Order, for the Use of the Family				37	—	—
	22						
2	Cash Dr. to Profit and Loss	£	12	10 0			
7	For Half a Year's Interest on 500*l.* paid me by *William Baker*, Esq.				12	10	—
	23						
2	Cash Dr. to Sundry Accompts	£	103	12 6			
12	*viz.* To *John Herbert*		12	19 0¾			
12	— *John Smith*		12	19 0¾			
4	— *William Baker*, Esq.		12	19 0¾			
6	— *Robert Uxley*		12	19 0¾			
3	— Sir *Robert Johnson*		12	19 0¾			
12	— *William Evans*		12	19 0¾			
12	— *James Jackson*		12	19 0¾			
13	— *Thomas Jones*		12	19 0¾			
	They, as Proprietors of the Ship *James* (lately taken by the *French*) having paid me their several Parts of the Charges by me paid the 6th Instant, belonging to the said Ship				103	12	6
	26						
11	*John Marsh* Dr. to Sundry Accompts	£	4185	16 6			
5	*viz.* To *Thomas Preston*, for		2185	16 6			
3	— Sir *Robert Johnson*, for		1000	0 0			
6	— *Robert Uxley*, for		1000	0 0			
	Occasioned by the three Bills given by me to d° *Marsh*, and by him given to the above Gentlemen, which were by them brought to me for Acceptance, and I have accordingly accepted them				4185	16	6
	28						
13	Ship *Hopewell* Dr. to Cash	£	1200	0 0			
2	Which said Ship I bought of *Andrew Collins*, and paid him				1200	—	—
	31						
7	House-Expenses Dr. to Cash	£	21	17 6			
2	Paid sundry Charges this Month, as *per* Book of House-Expenses				21	17	6

London, *September* 3, 1793.

		£	s.	d.	l.	s.	d.
7/2	Profit and Loſs Dr. to *French* Wine	30	0	0			
	For 1 Hhd. given as a Preſent to *William Warner*, Executor to the laſt Will and Teſtament of my late Brother *Chriſtopher Verax*				30	—	—
	5						
3	Sir *Humphrey Parſons* Dr. to Sundry Accompts	184	0	0			
2	*viz.* To Caſh paid him	172	0	0			
7	To Profit and Loſs for the Drawback on 200*l.* at 6 *per Cent.*	12	0	0			
					184	—	—
	7						
2	Caſh Dr. to Ship *Hopewell*	1600	0	0			
13	Which ſaid Ship I ſold to *Abraham Sanders*, for which I have received of him						
	2 Bank Notes for	1500	0	0			
	1 Warrant to be paid by the Treaſurer of the *South-Sea* Company, for	100	0	0			
					1600	—	—
	9						
13/13	Voyage from *Barbadoes* in Comp. with *John Parrot*, *George Hale*, and ſelf, each ⅓, Dr. to *Timothy Sutton*	167	13	5¼			
	For 45 Cheſts of Sugar, qt. neat 223 *C.* 2 *qrs.* 7 *lb.* Avoirdupois, at 15*s.* Sterling *per C.* ſhipped on board the *Whale*, *John Miller*, Maſter, and is conſign'd to me by ſaid *Sutton*, my ſaid Partners having agreed to allow me 2 *per Cent.* for Warehouſe-Room, and my Care in the Sale thereof				167	13	5¼
14/14	*John Parrot*'s Accompt Current Dr. to his Accompt in Comp.	55	17	9¾			
	For his ⅓ of the abovementioned Sugar				55	17	9¾
14/14	*George Hale*'s Accompt Current Dr. to his Accompt in Comp.	55	17	9¾			
	For his ⅓ of the abovementioned Sugar				55	17	9¾
	11						
15	*Yorkſhire* Cloth Dr. to Sundry Accompts	1152	4	6			
15	*viz.* To *Nathaniel Keeble*, for 150 Pieces, at 7*l.* 10*s.* *per* Piece	1125	0	0			
2	To Caſh, for bringing the ſame into my Warehouſe	27	4	6			
					1152	4	6
15/2	*Yorkſhire* Cloth, for the Accompt of *Nathaniel Keeble*, Dr. to Caſh	11	4	8			
	For Charges paid on bringing his 50 Pieces into my Warehouſe				11	4	8

London, *September* 15, 1793.

					l.	s	d.
15	Sugar in Comp. with *John Parrot*, *George Hale*, and ſelf, each $\frac{1}{3}$ Dr. to Sundry Accompts			£234 9 $11\frac{1}{2}$			
13	*viz.* To Voyage from *Barbadoes* for 45 Cheſts, qt. 223 *C.* 2 *qrs.* 7 *lb.* Avoirdupois, at 15*s.* Sterling *per C.*			167 13 $5\frac{1}{4}$			
2	To Caſh paid: Cuſtom thereon, at 4*s.* 9*d.* $\frac{90}{100}$ *per Cent.*	53	18 $8\frac{1}{4}$				
	Freight, at 4*s.* *per* Cheſt	9	0 0				
	Lighterage	1	7 3				
	Cartage	2	10 7				
				66 16 $6\frac{1}{4}$			
					234	9	$11\frac{1}{2}$
14 / 14	*John Parrot*'s Accompt Current Dr. to his Accompt in Comp.			£22 5 6			
	For his $\frac{1}{3}$ of the aboveſaid after-Charges				22	5	6
14 / 14	*George Hale*'s Accompt Current Dr. to his Accompt in Comp.			£22 5 6			
	For his $\frac{1}{3}$ of the aforeſaid after-Charges				22	5	6
	20						
5	*Thomas Preſton*, Eſq. Dr. to Sundry Accompts			£2185 16 6			
2	*viz.* To Caſh paid him			2185 16 0			
7	To Profit and Loſs abated me			0 0 6			
					2185	16	6
	22						
12	*James Jackſon* Dr. to Sundry Accompts			£1174 5 0			
$5\frac{1}{4}$							
15	*viz.* To Sugar in Comp, for 45 Cheſts			894 5 0			
2	To *French* Wine, for 8 Hhds. at 35*l.* *per* Hhd.			280 0 0			
$9\frac{3}{4}$					1174	5	—
	Sundry Accompts Drs. to *James Jackſon*			£600 0 0			
$9\frac{3}{4}$	*viz.* Caſh received of him			200 0 0			
15 / 12	*William Harman*, for a Draft on him by d° *Jackſon*			400 0 0			
					600	—	—
	The reſt to ſtand out 6 Month.						
14 / 14	*John Parrot*'s Accompt in Comp. Dr. to his Accompt Current			£298 1 8			
	For his $\frac{1}{3}$ of Sugar in Comp. ſold to *James Jackſon*				298	1	8
6							
14 / 14	*Georgt Hale*'s Accompt in Comp. Dr. to his Accompt Current			£298 1 8			
8	For his $\frac{1}{3}$ of Sugar in Comp. ſold to d° *Jackſon*				298	1	8

London, *September* 24, 1793.

			l.	s.	d.
	Sundry Accompts Drs. to Thread in Comp. sold to *William Evans*, at 18*s. per lb.*	£900 0 0			
2	*viz.* Cash received of d° *Evans*	200 0 0			
13 12	*Thomas Jones*, for a Draft on him, received of d° *Evans*	300 0 0			
11	*William Evans*, payable in 6 Months	400 0 0			
			900	—	—
11 11	*James Severn*'s Accompt in Comp. Dr. to his Accompt Current	£450 0 0			
	For his ½ Part of the Thread sold as above		450	—	—
	27				
13 15	*Thomas Jones* Dr. to *Yorkshire* Cloth	£425 0 0			
	For 50 Pieces, at 8*l.* 10*s. per* Piece		425	—	—
	29				
10 7	Old *South-Sea* Annuity Dr. to Profit and Loss	£180 0 0			
	For Half a Year's Dividend on 12000*l.*		180	—	—
	30				
7 2	House-Expenses Dr. to Cash	£22 12 6			
	Paid sundry Charges this Month, as *per* Book of House-Expenses		22	12	6
	October 1				
3 12	Cash Dr. to *Timothy Hart* and Comp.	£300 0 0			
	Received in Part		300	—	—
	3				
3 15	Cash Dr. to *Yorkshire* Cloth	£425 0 0			
	For 50 Pieces, at 8*l.* 10*s. per* Piece		425	—	—
	6				
3 4	Cash Dr. to *William Warne*	£1000 0 0			
	Received of him in full for a Legacy left me by my Brother *Christopher Verax*		1000	—	—
4 3	*William Warner* Dr. to Cash	£300 0 0			
	Paid him in full		300	—	—
	10				
3 10	Cash Dr. to Old *South-Sea* Annuity	£180 0 0			
	Received ½ a Year's Dividend on 12000*l.* due at *Michaelmas* last		180	—	—
	14				
3 9	Cash Dr. to Bank Annuity	£150 0 0			
	Received ½ a Year's Dividend on 10000*l.* due at *Midsummer* last		150	—	—
	18				
3 15	Cash Dr. to *William Harman*	£400 0 0			
	Received of him in full		400	—	—
	22				
3 13	Cash Dr. to *Thomas Jones*	£300 0 0			
	Received of him		300	—	—
	22				
5 1	*John Hammond*, Esq. Dr. to Canary	£30 0 0			
	For 1 Pipe sold him		30	—	—

London, *October* 26, 1793.

					l.	s.	d.
3	Caſh Dr. to *Martin Unwin*	£	100	0 0			
5	Received of him in Part				100	—	—
	28						
16	Voyage to *Barbadoes* Dr. to Sundry Accompts	£	190	4 6			
1	*viz.* To Hops, for 30 Bags, qt. 90 *C.* 1 *qr.* at 28*s. per C.*		126	7 0			
3	To Sagathee, for 20 Pieces, qt. 240 Yards, at 2*s.* 6*d. per* Yard		30	0 0			
3	To Serge, for 20 Pieces, qt. 280 Yards, at 1*s. per* Yard		14	0 0			
3	To Caſh for the Charges paid on ſhipping the ſame		19	17 6			
					190	4	6
	All which are ſhipped on Board the *Whale, John Miller*, Maſter, and go conſign'd to *Timothy Sutton*, Merchant, at *Barbadoes*, for my own Accompt and Riſque.						
	29						
16	Voyage to *Barbadoes* Dr. to *Brandon George*	£	11	8 3			
4	He having inſured my whole Adventure on that Voyage, at 6 *per Cent.*				11	8	3
	30						
4	*Brandon George* Dr. to Sundry Accompts	£	40	0 0			
1	*viz.* To Canary, for 1 Pipe	£	30	0 0			
2	To *Liſbon* Wine, for 1 Hhd.		10	0 0			
					40	—	—
	31						
7	Houſe-Expenſes Dr. to Caſh	£	26	13 8			
3	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes				26	13	8
	November 1						
4	*William Lowfield*, Eſq. Dr. to Caſh	£	400	0 0			
3	Paid him in full				400	—	—
	4						
3	Caſh Dr. to *Samuel Fairman*	£	100	0 0			
4	Received in full				100	—	—
	7						
5	*Thomas Johnſon* Dr. to Caſh	£	100	0 0			
3	Paid him in Part				100	—	—

London, *November* 10, 1793.

				l.	s.	d.
3	Cash Dr. to Sundry Accompts	£38	8 0			
1	*viz.* To Hops, for 1 Bag, wt. 3 *C.* at 36*s.* *per C.*	5	8 0			
1	To Canary, for 1 Pipe	33	0 0			
				38	8	—
	15					
16	*Jaques Van-Broek* Dr. to *Jacob Van-Hoove*	£161	2 3½			
8	For a Bill of Exchange drawn by d° *Van-Hoove* on d° *Van-Broek* for 1611 *Guil.* 3 *Sti.* Exchange at 33*s.* 4*d.* Flemish *per l.* Sterling, payable at 10 Days after Sight, which d° *Van-Broek* has accepted			161	2	3½
	18					
3	Cash Dr. to Serge	£16	6 8			
3	For 20 Pieces, qt. 280 Yards, at 14*d.* *per* Yard, sold to *William Baker*, Esq			16	6	8
4	*William Baker* Esq. Dr. to Sagathee	£36	0 0			
3	For 20 Pieces, qt. 240 Yards, at 3*s.* *per* Yard			36	—	—
	20					
3	Sir *Robert Johnson* Dr. to Cash	£1000	0 0			
3	Paid him one of the Notes given by me to *John Marsh*			1000	—	—
	24					
5	*Thomas Johnson* Dr. to Insurance	£18	0 0			
9	For my underwriting his Policy for 300*l.* at 6 *per Cent.* on a Freight for a Voyage to *Spain*, in the *John & Hannah*, *James Tickner*, Master			18	—	—
	27					
3	Cash Dr. to *Martin Unwin*	£100	0 0			
5	Received of him in Part			100	—	—
	28					
3	Cash Dr. to *Jaques Van Broek*	£161	2 3½			
16	Received in full			161	2	3½
	30					
7	House-Expenses Dr. to Cash	£27	13 6			
3	Paid sundry Charges this Month, as *per* Book of House-Expenses			27	15	6
	December 1					
2	Cash Dr. to *Timothy Hart* and Comp.	£300	0 0			
12	Received in Part			300	—	—
	3					
9	Insurance Dr. to *Thomas Johnson*	£300	0 0			
5	For my insuring 300*l.* on a Freight in the *John & Hannah*, bound to *Spain*; that Ship being lost in the *Downs*			300	—	—
	6					
3	Cash Dr. to *John Hammond*, Esq.	£30	0 0			
5	Received in full			30	—	—

London, *December* 9, 1793.

					l.	s.	d.
3	Cash Dr. to Sundry Accompts	£	507	8 4			
—	*viz.*						
4	To *William Baker*, Esq. for the Principal received		500	0 0			
7	To Profit and Loss for the Interest		7	8 4			
					507	8	4

10

5	*Thomas Johnson* Dr. to Sundry Accompts	£	300	0 0			
—	*viz.*						
7	To Profit and Loss for a Drawback on 300*l.* at 8 *per Cent.*		24	0 0			
3	Cash paid him		276	0 0			
					300	—	—

12

5	*John Hammond*, Esq. Dr. to Sundry Accompts	£	850	0 0			
—	*viz.*						
15	To *Yorkshire* Cloth, for 50 Pieces, at 8*l.* 10*s.* *per* Piece		425	0 0			
15	To *Yorkshire* Cloth, for the Accompt of *Nathaniel Keeble*, of *Hull*, for 50 Pieces, at 8*l.* 10*s.* *per* Piece		425	0 0			
—					850	—	—
15	*Yorkshire* Cloth for the Accompt of *Nathaniel Keeble*, Dr. to Sundry Accompts for the Close	£	413	15 4			
7	*viz.* To Profit and Loss for my Commission, at 2 *per Cent.* on 425*l.* for the Sale thereof		8	10 0			
15	To d° *Keeble*'s Accompt Current for the neat Proceed		405	5 4			
					413	15	4

13

3	Cash Dr. to *Thomas Preston*, Esq	£	17	9 6			
5	For the Repairs done to my present Dwelling House				17	9	6

14

16	Voyage from *Cadiz* Dr. to *Joram Conderil*	£	33	15 0			
16							
	For 50 Chests of Limons 50 d° of *China* Oranges 50 d° of *Seville* d° } at 8 Rials *per* Chest including all Charges						
	Which were shipped on Board the *Pidgeon*, *William Pidgeon* Master, for my Accompt and Risque, amounting in the Whole to 1200 Rials, Exchange at 4*s.* 6*d.* *per* Piece of Eight, which is Sterling				3	15	—

	London, *December* 17, 1793.				*l.*	*s.*	*d.*
15/12	*Nathaniel Keeble*, of *Hull*, Dr. to *Timothy Hart* and Comp.	£1125	0	0			
	For his Draft on me, payable to d° *Hart* and Comp. at 20 Days after Sight, for				1125	—	—
12	*Timothy Hart* and Comp. Drs. to Sundry Accompts	£1125	0	0			
3	*viz.* To Cash paid him	1120	2	0			
7	To Profit and Loss gained by prompt Payment.....	4	18	0			
					1125	—	—
	18						
16	Oranges and Limons Dr. to Sundry Accompts	£70	1	6			
16	*viz.* To Voyage from *Cadiz*, for 50 Chests of Limons, 50 d° *China* Oranges, 50 d° *Seville* d° — At 8 Rials *per* Chest.						
	Exchange at 4*s.* 6*d.* *per* Piece of Eight, amounting to Sterling	33	15	0			
3	To Cash paid Custom, Freight and Waterage	36	6	6			
					70	1	6
	20						
3/5	Cash Dr. to *Martin Unwin*	£100	0	0			
	Received in Part.....				100	—	—
	22						
16/5	*Joram Conderil*, of *Cadiz*, Dr. to *John Hammond*, Esq.	£33	15	0			
	For *Conderil*'s Draft on me, payable to d° *Hammond*, or Order, for 1200 Rials, Exchange at 4*s.* 6*d.* *per* Piece of Eight, which I have accepted, but not paid, because the same is to be placed to Accompt, as *per* Agreement				33	15	—
	24						
3/5	Cash Dr. to *Isaac Reynolds*.....	£42	0	0			
	Received in full				42	—	—
	25						
9/7	Bank Annuity Dr. to Profit and Loss.....	£150	0	0			
	For Half a Year's Dividend due on 10000*l.*				150	—	—
	26						
5/16	*Isaac Reynolds* Dr. to Oranges and Limons....	£42	10	0			
	For 50 Chests of Limons, at 17*s.* *per* Chest				42	10	—

London, *December* 27, 1793.

		l.	s.	d.
3	Cash Dr. to *James Allen* £8 0 0			
6	Received in full	8	—	—
	28			
3	Cash Dr. to Thread in Comp. between *James Severn* and			
11	self £900 0 0			
	For 1000*lb.* sold to *James Allen*, at 18*s. per lb.*	900	—	—
11	*James Severn*'s Accompt in Comp. Dr. to his Accompt			
11	Current £450 0 0			
	For his Half of the above Thread	450	—	—
	29			
3	Sir *Humphrey Parsons* Dr. to Thread in Comp. between			
11	*James Severn* and self £900 0 0			
	For 1000*lb.* at 18*s. per lb.* to pay in 6 Months	900	—	—
11	*James Severn*'s Accompt in Comp. Dr. to his Accompt			
11	Current £450 0 0			
	For his Half of the above Thread	450	—	—
	30			
4	*William Baker*, Esq. Dr. to Thread in Comp. between			
11	*James Severn* and self £533 16 0			
	For 628*lb.* at 17*s. per lb.*	533	16	—
6	*Robert Uxley* Dr. to *William Baker*, Esq. £1000 0 0			
4	For my Note given to *Uxley*, and by him to d° *Baker*, pay-			
	able *January* 20 next, including the three Days of Grace	1000	—	—
4	*William Baker*, Esq. Dr. to Sundry Accompts £466 4 0			
—				
3	*viz.* To Cash paid him 463 17 4			
7	To Profit and Loss gain'd by prompt Payment 2 6 8			
		466	4	—
11	*James Severn*'s Accompt in Comp. Dr. to his Accompt			
11	Current £266 18 0			
	For his Half of the aboveſaid Thread	266	18	—
	31			
7	House-Expenses Dr. to Cash £22 8 4			
3	Paid sundry Charges this Month, as *per* Book of House			
	Expenses	22	8	4

The End of the second Journal.

The LEDGER.

The *Alphabet* to the LEDGER.

A.

Allen James 6
Angel William 8
Adams John 8
Annuity *Bank* 9
Annuity *Old South Sea* 10

B.

Baker William, Eſq. 4
Bank Annuity 9
Barbadoes, Voyage from 13
Barbadoes, Voyage to 16
Balance 17

C.

Caſh 1
Canary 1
Crape *Norwich* 2
Commiſſioners of the Cuſtoms .. 10
Cloth *Yorkſhire* 15
Cloth *Yorkſhire*, for the Accompt of *Nat. Keeble* .. 15
Cadiz, Voyage from 16
Conderil Joram 16

D.

Drugget 2
Duroy 2

E.

Evans William 12

F.

French Wine 2
Fairman Samuel 4

G.

George Brandon 4
Goods for the Accompt of *Abra. Van Schooten* .. 9

H.

Hops 1
Hammond John, Eſq. .. 5
Houſe-Expenſes 7
Hart Tim. and Comp. 12
Herbert John 12
Hopewell Ship 13
Hale's George Accompt Current 14
D° in Comp. 14
Harman William 15

I.

Johnſon Sir *Robert* .. 3
Johnſon Thomas 5
James Ship 6
Inſurance 9
Jackſon James 12
Jones Thomas 13
Jolliffe's Jaques Accompt Current 13

K.

Keeble Nat. of *Hull* .. 15

L.

Liſbon Wine 2
Lowſield William, Eſq. 3
Loſs and Profit 7
Lamb Richard, of *Harwich* 8
Limons and Oranges 16

M.

Marſh John 11

The LEDGER.

The *Alphabet* to the LEDGER.

N.

Norwich Crape..... 2

O

Old South Sea Annuity 10
Oranges and Limons 16

P

Parſons Sir *Humphrey* 3
Preſton Thomas, Eſq. 5
Profit and Loſs..... 7
Parrot's John Accompt Current } 14
D° in Comp 14

Q.

R.

Reynolds Iſaac 5

S

Stock 1
Sagathee..... 3
Serge 3
Ship *James*..... 6
Smith's Samuel Accompt Current } 10
D° in Comp..... 10
South Sea Annuity old 10
Severn's James Accompt Current } 11
D° in Comp. 10
Smith John..... 12
Ship *Hopewell*..... 13
Sutton Tim. at *Barbadoes* 13
Sugar in Comp. 15

T

Thread in Comp..... 11

V.

Unwin Martin..... 5
Uxley Robert..... 6
Voyage to *Amſterdam* 8
Van Hoove's Jacob Accompt Current } 8
Van Schooten's Abra. Accompt Current } 9
Voyage to *Copenhagen* 10
Voyage from *Barbadoes* 13
Voyage to *Barbadoes* 16
Van Broek Jaques .. 16
Voyage from *Cadiz* 16

W.

Wine Canary..... 1
Wine *French* 2
Wine *Liſbon* 2
Warner William 4

X.

Y

Yorkſhire Cloth 15
Yorkſhire Cloth for the Accompt of *Nat. Keeble*.... } 15

Z.

Stock Dr.

1793				l.	s	d.
Mar. 1	1	To Sundry Accompts	—	412	10	—
	R	To Balance for my neat Eſtate	17	34658	11	10¼
				35071	1	10¼

Caſh Dr.

1793				l.	s	d.
Mar. 1	1	To Stock	1	8099	4	2½
31	—	To Sundry Accompts received this Month	—	609	—	—
Apr. 30	—	To ditto ditto	—	509	7	—
May 31	—	To ditto ditto	—	10525	19	—
June 30	—	To ditto ditto	—	1171	13	—
July 31	—	To ditto ditto	—	13081	9	11
Aug. 31	—	To ditto ditto	—	3536	11	8
Sept. 30	—	To ditto ditto	—	2000	—	—
Oct. 31	—	To ditto ditto	—	2855	—	—
Nov. 30	—	To ditto ditto	—	415	16	11½
Dec. 31	—	To ditto ditto	—	1904	17	10
				44708	19	7

Canary Dr.

1793			Pipes		l.	s	d.
Mar. 1	1	To Stock at 25*l.* *per* Pipe, for	5	1	125	—	—
Nov. 10	R	To Profit and Loſs gain'd by this Accompt		7	28	—	—
					153	—	—

Hops Dr.

1793			Bags	C.	qrs.	lb.		l.	s	d.
Mar. 1	1	To Stock, at 28*s.* *per* *C.* for	44	132	2	0	1	185	10	—
Dec. 31	R	To Profit and Loſs gain'd by this Accompt					7	8	15	3
								194	5	3

1793		Per Contra Cr.			l.	s.	d.
Mar. 1	1	By Sundry Accompts	—		10925	15	4¼
	R	By Profit and Loſs, gain'd by 10 Months trading	7		24145	6	6
					35071	1	10¼

1793		Per Contra Cr.			l.	s.	d.
Mar. 31	—	By Sundry Accompts, paid away this Month	—		1718	15	6¾
Apr. 30	—	By ditto ditto	—		1017	6	—½
May 31	—	By ditto ditto	—		9857	—	5
June 30	—	By ditto ditto	—		643	13	10
July 31	—	By ditto ditto	—		11063	—	—
Aug. 31	—	By ditto ditto	—		1429	2	6
Sept. 30	—	By ditto ditto	—		2485	14	2¾
Oct. 31	—	By ditto ditto	—		346	11	2
Nov. 30	—	By ditto ditto	—		1527	13	6
Dec. 31	—	By ditto ditto	—		1918	14	2
	R	By Balance remaining in Hand, carried to the next Books	17		12701	8	2½
					44708	19	7

1793		Per Contra Cr.	Pipes			l.	s.	d.
Mar. 20	2	By Caſh, ſold *William Dello*	1	1		30	—	—
May 17	5	By Caſh, ſold *William Coles*	1	1		30	—	—
Oct. 24	15	By *John Hammond*, Eſq. for	1	5		30	—	—
30	14	By *Brandon George*, for	1	4		30	—	—
Nov. 10	16	By Caſh, for	1	3		33	—	—
			5			153	—	—

1793		Per Contra Cr.	Bags	C.	qr.	lb.		l.	s.	d.
April 5	3	By *Robert Uxley*, at 33*s. per C.* for	10	30	1	0	6	49	18	3
Oct. 28	15	By Voyage to *Barbadoes*, at 28*s. per C.* for	30	90	1	0	16	126	7	—
Nov. 10	16	By Caſh, at 36*s. per C.* for	1	3	0	0	3	5	8	—
Dec. 31	R	By Balance, remaining unſold, at 28*s. per C.* for	3	9	0	0	17	12	12	—
			44	132	2	0		194	5	3

French Wine

Dr.

1793			Hhds.		l.	s.	d.
Mar. 1	1	To Stock, at 30*l.* *per* Hhd. for.....	10	1	300	—	—
Sept. 22	R	To Profit and Loſs, gain'd by this Accompt		7	40	—	—
					340	—	—

Drugget

Dr.

1793			Pcs.	Yds.				
Mar. 1	1	To Stock, at 3*s.* 4*d.* *per* Yard, for....	20	280	1	46	13	4
21	R	To Profit and Loſs, gain'd by this Accompt			7	2	6	8
						49	—	—

Note, The Drugget being all ſold, there is no Neceſſity of ſtaying till the general *Balance* ſhall be made, but this or any other particular Accompt of Goods

Liſbon Wine

Dr.

1793			Hhds.		l.	s.	d.
Mar. 1	1	To Stock, at 7*l.* *per* Hhd. for.....	25	1	175	—	—
	R	To Profit and Loſs, gain'd by this Accompt		7	68	—	—
					243	—	—

Norwich Crape

Dr.

1793			Pcs.	Yds.				
Mar. 1	1	To Stock, at 3*s.* 6*d.* *per* Yard, for..	56	896	1	156	16	—
June 28	R	To Profit and Loſs, gain'd by this Accompt			7	22	8	—
						179	4	—

Duroy

Dr.

1793			Pcs.	Yds.				
Mar. 1	1	To Stock, at 6*s.* *per* Yard, for	20	300	1	90	—	—
June 28	R	To Profit and Loſs, gain'd by this Accompt			7	7	10	—
						97	10	—

Per Contra Cr.

1793			Hhds.		l.	s.	d.
Aug. 17	11	By Houſe-Expenſes, bottled of.....	1	7	30	—	—
Sept. 3	12	By Profit and Loſs, given to *Wm. Warner*	1	7	30	—	—
22	13	By *James Jackſon*, at 35*l.* *per* Hhd. for	8	12	280	—	—
			10		340	—	—

Per Contra Cr.

1793			Pcs.	Yds.	l.	s.	d.
Mar. 21	2	By Sir *R. Johnſon*, at 3*s.* 6*d.* *per* Yard, for	20	280	49	—	—

may be balanced at any Time after they are all diſpoſed of.

Per Contra Cr.

1793			Hhds.		l.	s.	d.
Mar. 12	2	By Profit and Loſs, loſt by the burſting of	1	7	7	—	—
June 19	7	By *Samuel Fairman*, at 10*l.* *per* Hhd. for	10	4	100	—	—
27	7	By Caſh, at 10*l.* 10*s.* *per* Hhd. for	10	2	105	—	—
Aug. 17	11	By Houſe-Expenſes, bottled of	1	1	7	—	—
Oct. 30	15	By *Brandon George*, for	1	4	10	—	—
	R	By Balance unſold, at 7*l.* *per* Hhd. for....	2	17	14	—	—
			25		243	—	—

Per Contra Cr.

1793			Pcs.	Yds.	l.	s.	d.
June 28	7	By *Abraham Van Schooten*'s Accompt Current, at 4*s.* *per* Yard, for.....	56	896	179	4	—

Per Contra Cr.

1793			Pcs.	Yds	l.	s.	d.
June 28	7	By *Abraham Van Schooten*'s Accompt Current, at 6*s.* 6*d.* *per* Yard, for	20	300	97	10	—

Sagathee Dr.

			Pcs.	Yds.		l.	s.	d.
1793 *Mar.* 1	1	To Stock, at 2*s.* 6*d.* *per* Yard, for	90	1080	1	135	—	—
	R	To Profit and Loſs, gain'd by this Accompt			7	6	—	—
						141	—	—

Serge Dr.

			Pcs.	Yds.		l.	s.	d.
1793 *Mar.* 1	1	To Stock, at 1*s.* *per* Yard, for	90	1260	1	63	—	—
	R	To Profit and Loſs, gain'd by this Accompt			7	2	6	8
						65	6	8

Sir Robert Johnſon Dr.

1793 *Mar.* 1	1	To Stock	1	30	—	—
21	2	To Drugget	2	49	—	—
June 8	6	To Goods for the Accompt of *Abraham Van-Schooten*, for 120 Pieces of Holland	9	360	—	—
12	6	To d° in Part, for 100 Pieces of Long Lawn	9	150	—	—
Aug. 6	10	To Ship *James*	6	12	19	—¾
Nov. 20	16	To Caſh paid him in full	3	1000	—	—

Sir Humphrey Parſons Dr.

1793 *Mar.* 1	1	To Stock	1	16	—	—
July 14	8	To Inſurance, for my inſuring 200*l.* on his Scarlet Cloth	9	16	—	—
Sept. 5	12	To Sundry Accompts, paid him in full	2	184	—	—
				216	—	—
Dec. 29	19	To Thread in Comp. between *J. Severn* and ſelf, to pay in 6 Months	11	900	—	—

Per Contra Cr.

1793			Pcs.	Yds.		l.	s.	d.
Oct. 28	15	By Voyage to *Barbadoes*, at 2*s.* 6*d.* *per* Yard, for	20	240	16	30	—	—
Nov. 18	16	By *William Baker*, Esq. at 3*s.* *per* Yd. for	20	240	4	36	—	—
	R	By Balance unsold, at 2s. 6*d.* *per* Yard	50	600	17	75	—	—
			90	1080		141	—	—

Per Contra Cr.

1793			Pcs.	Yds.		l.	s.	d.
Oct. 28	15	By Voyage to *Barbadoes*, at 1*s.* *per* Yard, for	20	280	16	14	—	—
Nov. 28	16	By Cash, at 14*d.* *per* Yard, for	20	280	3	16	6	8
	R	By Balance unsold, at 1*s.* *per* Yard, for	50	700	17	35	—	—
			90	1260		65	6	8

Per Contra Cr.

1793					l.	s.	d.
Mar. 2	1	By Cash, received in full		1	30	—	—
25	2	By ditto, received in full		1	49	—	—
June 18	7	By ditto, received in Part		2	360	—	—
24	7	By ditto, received in full		2	150	—	—
Aug. 23	11	By ditto, received in full		2	12	19	— ¾
26	11	By *John Marsh*, for a Bill payable by me to d° *Johnson*, *November* 17 next		11	1000	—	—

Per Contra Cr.

1793					l.	s.	d.
July 26	9	By Cash, received in Part		2	16	—	—
Aug 14	10	By Insurance, for his Scarlet Cloth, lost in the *Falcon*		9	200	—	—
					216	—	—
	R	By Balance, due to me, to pay *June* 29 next		17	90	—	—

1793		William Baker, Esq. Dr.		l.	s.	d.
Mar. 1	1	To Stock	1	500	—	—
10	2	To Ship *James*, for $\frac{1}{16}$ Part, to pay in 7 days	6	125	—	—
Aug. 6	10	To ditto	6	12	19	$\frac{3}{4}$
Nov. 18	16	To Sagathee	3	36	—	—
Dec. 30	19	To Thread in Comp. between *James Severn* and self	11	533	16	—
—	19	To Sundry Accompts	—	466	4	—
				1673	19	$\frac{3}{4}$

1793		William Warner Dr.				
Mar. 1	1	To Stock, to pay *April* 30 next	1	34	7	—
Aug. 15	10	To Profit and Loss, for a Legacy left me by my Brother *C. Verax*	7	1000	—	—
Oct. 6	14	To Cash, paid him in full	3	300	—	—
				1300	—	—

1793		Brandon George Dr.				
Mar. 1	1	To Stock	1	32	—	—
Oct. 30	15	To Sundry Accompts	—	40	—	—
				72	—	—

1793		Samuel Fairman Dr.				
Mar. 1	1	To Stock	1	28	—	—
June 19	9	To *Lisbon* Wine	2	100	—	—

1793		William Lowfield, Esq. Dr.				
Mar. 1	1	To Stock	1	128	13	—
Nov. 1	15	To Cash, paid in full	3	400	—	—

1793		Per Contra Cr.		l.	s.	d.
Mar. 17	2	By Cash, received in Part	1	125	—	—
Aug. 23	11	By ditto, received his Part of the last Charges on the Ship *James*	2	12	19	—¾
Dec. 9	17	By ditto, received the Principal, which he borrowed	3	500	—	—
30	19	By *Robert Uxley*, for my Note given to *Uxley*, and by him to *Baker*	6	1000	—	—
—	R	By Balance, due to me	17	36	—	—
				1673	19	—¾

1793		Per Contra Cr.		l.	s.	d.
April 30	4	By Cash, received in full	1	34	7	—
July 4	8	By Voyage to *Copenhagen* in Comp. between *S. Smith* and self	10	300	—	—
Oct. 6	14	By Cash, received my Legacy in full	3	1000		—
				1300	—	—

1793		Per Contra Cr.		l.	s.	d.
Oct. 29	15	By Voyage to *Barbadoes*, for Insurance at 6 *per Cent*	16	11	8	3
	R	By Balance, due to me	17	60	11	9
				72	—	—

1793		Per Contra Cr.		l.	s.	d.
June 16	7	By Cash, received in full	2	28	—	—
Nov. 4	20	By ditto, ditto	3	100	—	—

1793		Per Contra Cr.		l.	s.	d.
June 23	7	By Cash, received in full	2	128	13	—
July 4	9	By Voyage to *Copenhagen* in Comp. between *S. Smith* and self	10	400	—	—

1793		Thomas Johnson Dr.		l.	s.	d.
Mar. 1	1	To Stock	1	256	14	3¾
Nov. 7	15	To Cash, paid in Part	3	100	—	—
24	16	To Insurance, for my insuring 300*l.* at 6 *per Cent.*	9	18	—	—
Dec. 10	17	To Sundry Accompts, paid my Insurance on a Freight lost	—	300	—	—
	R	To Balance due to him	17	359	2	4¼
				1033	16	8

1793		John Hammond, Esq. Dr.				
Mar. 1	1	To Stock, to pay *April* 20 next	1	100	—	—
Oct. 24	14	To Canary	1	30	—	—
Dec. 12	17	To Sundry Accompts	—	850	—	—

1793		Martin Unwin Dr.				
Mar. 1	1	To Stock	1	381	17	6

1793		Isaac Reynolds Dr.				
Mar. 1	1	To Stock	1	42	—	—
Dec. 26	18	To Oranges and Limons	16	42	10	—

1793		Thomas Preston, Esq. Dr.				
Mar. 23	2	To Sundry Accompts	—	90	—	—
May 25	5	To Cash, paid *James Hart* for repairing my Dwelling-House	1	17	9	6
Sept. 20	13	To Sundry Accompts	—	2185	16	6
				2203	6	—

1793		Per Contra Cr.		l.	s.	d.
July 4	8	By Voyage to *Copenhagen* in Comp. between *S. Smith* and ſelf	10	733	16	8
Dec. 3	16	By Inſurance, on a Freight, in the *John and Hannah*, loſt	9	300	—	—
				1033	16	8

1793		Per Contra Cr.		l.	s.	d.
Apr. 20	3	By Caſh, received in full	1	100	—	—
Dec. 6	16	By ditto, ditto	3	30	—	—
22	18	By *Joram Conderil*, of *Cadiz*, for d° *Conderil*'s Draft on me, payable to d° *Hammond*	16	33	15	—
	R	By Balance, due to me	17	816	5	—
				850	—	—

1793		Per Contra Cr.		l.	s.	d.
Oct. 26	15	By Caſh, received in Part	3	100	—	—
Nov. 27	16	By ditto, ditto	3	100	—	—
Dec. 20	18	By ditto, ditto	3	100	—	—
	R	By Balance, due to me	17	81	17	6
				381	17	6

1793		Per Contra Cr.		l.	s.	d.
Dec. 24	18	By Caſh, received in full	3	42	—	—
	R	By Balance, due to me	17	42	10	—

1793		Per Contra Cr.		l.	s.	d.
Mar. 1	1	By Stock, to be paid *May* 14 next	1	90	—	—
Aug. 26	11	By *John Marſh*, for a Bill payable by me to d° *Preſton*, *September* 17 next	11	2185	16	6
Dec. 13	17	By Caſh, received for the Repairs of my preſent Dwelling-Houſe	3	17	9	6
				2203	6	—

Robert Uxley Dr.

1793				l.	s.	d.
Mar. 14	2	To Ship *James*, for $\frac{1}{16}$ Part	6	125	—	—
Apr. 5	3	To Hops	1	49	18	3
May 7	5	To Ship *James*, for his $\frac{1}{16}$ Part of Diſburſements on the ſaid Ship	6	70	17	—
10	5	To Caſh, paid in full	1	76	14	9
				322	10	—
Aug. 6	10	To Ship *James*	6	12	19	$\frac{3}{4}$
Dec. 30	19	To *William Baker*, Eſq. for my Note given to *Uxley*, and by him to *Baker*	4	1000	—	—

Ship James Dr.

1793				l.	s.	d.
Mar. 4	1	To Sundry Accompts	—	1500	—	—
26	2	To Caſh, paid *Tho. Young*, for Joiner's Work, in full	1	20	17	—
27	2	To ditto, paid *Thomas Pierce*, for Rigging, ditto	1	27	14	6
28	2	To ditto, paid *Dryden Smith*, for Repairs..ditto	1	40	8	—
30	3	To ditto, paid *Nat. Weſtall*, for Painting..ditto	1	7	4	6
Apr. 3	3	To ditto, paid the Blockmaker's Bill....ditto	1	19	17	6
7	3	To ditto, paid the Ship Chandler's Bill..ditto	1	700	13	—
27	4	To ditto, paid *John Jones*, for Beef and Pork, ditto	1	109	10	6
May 1	4	To ditto, paid *James Thatcher*, for Bread, Flour, and Peaſe.....ditto	1	86	18	6
2	4	To ditto, paid *J. Preſtwick*, for Cordage, &c. ditto	1	46	17	—
6	4	To ditto, paid *John Pepwell*, for Smith's Work ditto	1	73	11	6
Aug. 6	10	To ditto, paid ſundry Charges in refitting her, ditto	2	207	5	—
20	R	To Profit and Loſs, gain'd by the ſaid Ship..	7	21329	11	6
				24170	8	6

James Allen Dr.

1793				l.	s.	d.
Mar. 9	2	To Caſh, paid in full	1	1425	—	—
May 28	6	To Inſurance on 200*l.* in the *Golden Fleece*, at 4 *per Cent.*	9	8	—	—

1793		Per Contra Cr.		l.	s.	d.
Mar. 1	1	By Stock	1	322	10	—
Aug. 23	11	By Cash, received in full	2	12	19	¾
26	11	By *John Marsh*, for a Bill by me payable to d° *Uxley, January* 17 next	11	1000	—	—

1793		Per Contra Cr.		l.	s.	d.
Mar 6	1	By Cash, received of *J. Herbert* for $\frac{1}{16}$ Part in full	1	125	—	—
8	2	By ditto, received of Capt. *J. Smith* $\frac{1}{16}$ Part ditto	1	125	—	—
10	2	By *William Baker*, Esq. .... for ditto	4	125	—	—
14	2	By *Robert Uxley* .... for ditto	6	125	—	—
25	2	By Cash, Rec^d. of Sir *R. Johnson* for ditto	1	125	—	—
Apr. 10	3	By ditto, rec^d. of *William Evans* for ditto	1	125	—	—
12	3	By ditto rec^d. of *James Jackson* for ditto	1	125	—	—
14	3	By ditto rec^d. of *Thomas Jones* for ditto	1	125	—	—
May 7	5	By Sundry Accompts	—	566	16	—
20	5	By Cash for my ½ Part of a *French* Prize rec. in full	1	10000	—	—
July 9	8	By ditto for my ditto of a 2d ditto .. ditto	2	12500	—	—
Aug. 6	10	By Sundry Accompts	—	103	12	6
				24170	8	6

1793		Per Contra Cr.		l.	s.	d.
Mar. 4	1	By Ship *James*	6	1425	—	—
Dec. 27	9	By Cash received in full	3	8	—	—

Profit and Loſs Dr.

1793				l.	s.	d.
Mar. 12	2	To *Liſbon* Wine, for 1 Hhd. except 6 Gallons, loſt	2	7	—	—
July 24	9	To *John Adams*, for a Drawback on 140*l.* 7*s.* 10*d.* at 8 *per Cent.*	8	11	4	7
Sept. 3	12	To *French* Wine, for 1 Hhd. given to *William Warner*	2	30	—	—
	R	To Houſe Expenſes	7	337	4	10
	R	To Bank Annuity, loſt on the Abatement of its Price, with the Brokage	9	75	—	—
	R	To Inſurance	9	458	—	—
	R	To Old S. S. Annuity, loſt by the Abatement of its Price, with the Brokage	10	43	14	6
	R	To Stock, gain'd by 10 Months trading	1	24145	6	6
				25107	10	5

Note, This extraordinary Gain, made in ſo ſhort a Time, may, perhaps, amaze ſome Readers: But if they conſider that 21329*l.* 11*s.* 6*d.* of that Mony aroſe by the Succeſs of the Ship *James*, the remaining Part of the Gain will appear to be no more than what many Merchants make in the like Time.

Houſe Expenſes Dr.

1793						
Mar. 31	3	To Caſh, paid Sundry Charges this Month	1	33	4	6
Apr. 30	4	To ditto ..... ditto	1	39	16	10
May 31	6	To ditto ..... ditto	1	43	11	2
June 30	7	To ditto ..... ditto	2	40	8	10
July 31	9	To ditto ..... ditto	2	21	18	—
Aug. 17	11	To Sundry Accompts	—	37	—	—
31	11	To Caſh, paid Sundry Charges this Month	2	21	17	6
Sept. 30	14	To ditto ..... ditto	2	22	12	6
Oct. 31	15	To ditto ..... ditto	3	26	13	8
Nov. 30	16	To ditto ..... ditto	3	27	13	6
Dec. 31	19	To ditto ..... ditto	3	22	8	4
				337	4	10

1793		Per Contra Cr.		l.	s.	d.
Mar. 21	R	By Drugget	2	2	6	8
23	2	By *T. Preſton*, Eſq abated for my early Payment of 90*l.*	5	—	12	11¼
May 14	R	By Voyage to *Amſt.* conſign'd to *J. Van Hoove*	8	54	13	11
June 12	6	By Goods for the Accompt of *Abr. Van Schooten*	9	36	8	—
24	7	By Bank Ann. for ½ a Year's Divid on 10000*l.*	9	150	—	—
28	7	By *Abr. Van Schooten*'s Acc. Cur. for Commiſſion	9	13	13	3
—	R	By Duroy	2	7	10	—
—	R	By *Norwich* Crape	2	22	8	—
Aug. 12	R	By Voyage to *Copen.* for my ½ of the Gain thereof	10	741	8	6
—	10	By Caſh, gain'd by *Johannes Scheelhaje*	2	5	4	7
15	10	By *Wm. Warner*, for a Legacy left me by my Brother *Verax*	4	1000	—	—
20	R	By Ship *James*	6	21329	11	6
22	11	By Caſh recd. of *W. Baker*, Eſq. ½ Yr's Int. on 500*l.*	2	12	10	—
Sept. 5	12	By Sir *H. Parſons*, for a Drawback on 200*l.* at 6 *per Ct.*	3	12	—	—
7	R	By Ship *Hopewell*, gain'd on the Sale thereof	13	400	—	—
20	13	By *Thomas Preſton*, abated on my Payment of 2185*l.* 16*s.* 6*d.*	5	—	—	6
22	R	By *French* Wine	2	40	—	—
—	R	By *John Parrot*'s Accompt Current	14	5	19	2¾
—	R	By *George Hale*'s Accompt Current	14	5	19	2¾
—	R	By Sugar in Co. for my ⅓ Part gain'd	15	219	18	4¼
29	14	By Old S. S. Ann. for ½ a Year's Div. on 12000*l.*	10	180	—	—
Nov. 10	R	By Canary	1	28	—	—
Dec. 9	17	By Caſh recd. of *W. Baker*, Eſq. the Int. of 500*l.*	3	7	8	4
10	17	By *T. Johnſon*, for a Drawback on 300*l.* at 8 *per Ct.*	5	24	—	—
12	R	By *Yorkſhire* Cloth	15	122	15	6
—	17	By ditto, for the Accompt of *Nat. Keeble*	15	8	10	—
17	18	By *Tim. Hart* and Co. gain'd by prompt Payment	12	4	18	—
25	18	By Bank Ann. for ½ a Year's Div. on 10000*l.*	9	150	—	—
30	19	By *William Baker*, Eſq. gain'd by prompt Payment	4	2	6	8
—	R	By Thread in Co. between *James Severn* and ſelf	11	415	2	6
	R	By Hops	1	8	15	3
	R	By *Liſbon* Wine	2	68	—	—
	R	By Sagathee	3	6	—	—
	R	By Serge	3	2	6	8
	R	By Oranges and Limons	16	19	2	10
				25107	10	5

		Per Contra Cr.				
1793	R	By Profit and Loſs	7	337	4	10

Voyage to Amſterdam, conſign'd to Jacob Van Hoove Dr.

1793				l.	s.	d.
Apr. 1	3	To *Richard Lamb*, of *Harwich*, for 100 *qrs.* of Wheat	8	99	8	—
24	4	To Caſh, for 100 Bags of Pepper, with Charges	1	140	7	10
25	4	To ditto, paid *John Adams*, for inſuring the aforeſaid Pepper	8	7	—	4½
May 14	R	To Profit and Loſs, gain'd by the ſaid Voyage	7	54	13	11
				301	10	1½

Richard Lamb of Harwich Dr.

1793				l.	s.	d.
Apr. 2	3	To *William Angel*, for a Draft on me, payable to d° *Angel*, or Order, *May* 3 next	8	99	8	—

William Angel Dr.

1793				l.	s.	d.
May 3	4	To Caſh, paid in full	1	99	8	—

John Adams Dr.

1793				l.	s.	d.
May 12	6	To Voyage to *Amſterdam*, conſign'd to *J. Van Hoove*, for 100 Bags of Pepper, loſt	8	140	7	10

Jacob Van Hoove's Actᵗ. Currᵗ. Dr.

1793			Guil.	St.	l.	s.	d.
Mar. 14	5	To Voyage to *Amſterdam*, Exch. at 33*s.* 4*d.* Flemiſh *per* £ Sterling, for	1611	3	8	161	2	3½

					l.	*s.*	*d.*
1793		Per Contra	Cr.				
May 12	5	By *John Adams*, for 100 Bags of Pepper, by him insured and lost	8		140	7	10
14	5	By *Jacob Van Hoove*'s Accompt Current, on the Sale of 100 *qrs.* of Wheat			161	2	3½
					301	10	1½
1793		Per Contra	Cr.				
Apr. 1	3	By Voyage to *Amsterdam*, consign'd to *Jacob Van Hoove*	8		99	8	—
1793		Per Contra	Cr.				
Apr. 2	3	By *Richard Lamb*, of *Harwich*, for a Draft on me, payable to d° *Angel*, or Order, *May* 3 next	8		99	8	—
1793		Per Contra	Cr.				
July 24	9	By Sundry Accompts	—		140	7	10
		Per Contra	Cr.				
1793				Guild. Sti.			
Nov. 15	16	By *Jaques Van Broek*, Exch. at 33*s.* 4*d.* Flemish *per* £ Sterling	1611	3 16	161	2	3½

Bank Annuity Dr.

1793			l.		l.	s.	d.
May 22	5	To Cash, at 94 *l. per Ct.* and Brokerage on	10000	1	9412	10	—
June 24	7	To Profit and Loss, for ½ a Year's Divid.		7	150	—	—
Dec. 25	18	To ditto ..... for ditto		7	150	—	—
					9712	10	—

Insurance Dr.

1793					
Aug. 24	10	To Sir *Humphrey Parsons*, for his Scarlet Cloth, lost in the *Falcon*	3	200	—	—
Dec. 3	16	To *Thomas Johnson*, for a Freight in the *John* and *Hannah*, lost	5	300	—	—
				500	—	—

Note, When you insure on other Men's Goods, and receive the *Premium*, or give Credit for it, you must make *Cash*, or the *Person* indebted, Dr. to *Insurance*, and *Insurance* Cr. by *Cash*, or the *Person* indebted: But when others insure on your Goods, and you pay

Goods for the Accompt of Abraham Van Schooten Dr.

1793			Rms. Paper.	Ps. Holl.	Ps. Lo. Lawn.		l.	s.	d.
June 2	6	To Cash, paid Freight, Custom, and other Charges on	1000	120	100	2	196	17	6
12	6	To Sundry Accompts for the Close				—	713	2	6
							910	—	—

A. Van Schooten's Acct. Curr^{t}. Dr.

1793						
June 28	7	To Sundry Accompts	—	696	14	9

Note, The Balance of this Accompt may seem something odd to the young Book-keeper, and he, perhaps, may wonder how the Merchant must come by his Mony, when *A. Van Schooten* lives so far off, and the Balance so small; but it is to be observed in this Case, that *Van Schooten* is the Employer; and therefore as the Merchant at *London* sells Goods for

Per Contra Cr.

1793				l.		l.	s.	d.
Oct. 14	14	By Cash, received ½ a Year's Dividend			3	150	—	—
Dec. 31	R	By Balance, at 93⅜ *per Cent.*		10000	17	9337	10	—
	R	By d° for ½ a Year's Dividend, due thereon			17	150	—	—
	R	By Profit and Loss, lost by the Abatement of its Price and the Brokerage			7	75	—	—
						9712	10	—

Per Contra Cr.

1793							
May 28	6	By *James Allen*, on 200*l.* at 4 *per Cent.* in the *Golden Fleece*	6	8	—	—
July 14	7	By Sir *Humphrey Parsons*, on 200*l.* at 8 *per Cent.* on Scarlet Cloth	3	16	—	—
Nov. 24	16	By *Thomas Johnson*, on 300*l.* at 6 *per Cent.* on the *John* and *Hannah*	5	18	—	—
		By Profit and Loss, lost by this Accompt	7	458	—	—
				500	—	—

the Premium, then you must be governed by the Circumstances, and make such Person or Thing Dr. to Cash, as the Nature of the Affair requires. See Voyage to *Amsterdam*, Fol. 8.

Per Contra Cr.

1793				Rms. Paper.	Ps. Holl.	Ps. Lawn.	Lo.			
June 5	6	By Cash, at 6*s.* *per* Ream, for	1000				2	300	—	—
8	6	By Sir *Robert Johnson*, at 3*l.* *per* Piece, for		120			3	360	—	—
12	6	By Sundry Accompts, at 2*l.* 10*s.* *per* Piece, for				100	—	250	—	—
								910	—	—

Per Contra Cr.

1793						
June 12	6	By Goods for the Accompt of *A. Van-Schooten*, for the neat Produce	9	676	14	6
	R	By Balance due to me	17	20	—	3
				696	14	9

him, and makes Returns to him by Commission: So whatever is defective or redundant at one Time, will easily be brought to Accompt by the Sale of the next Quantity of Goods received from, or Returns made to the said *Van Schooten*; and so on from Time to Time, as occasion shall happen.

Voyage to Copenhagen, in Co. between Sam. Smith and self, each Half Dr.

				l.	s.	d.
1793						
July 4	8	To Sundry Accompts	—	1463	9	8
Aug. 12	—	To *Samuel Smith*'s Accompt in Comp. for his Half of the Gain thereof	10	741	8	6
12	R	To Profit and Loss, for my Half of the Gain thereof	7	741	8	6
				2946	6	8

Sam. Smith's Acct. Curt. Dr.

				l.	s.	d.
1793						
July 4	8	To his Accompt in Comp. for his Half of the Voyage to *Copenhagen*	10	731	14	10
Aug. 12	R	To Balance due to him	—	746	13	1
				1478	7	11

Sam. Smith's Acct. in Co. Dr.

				l.	s.	d.
1793						
July 4	8	To his Accompt Current, for his Half of the Drawback on 30 Hhds. of Tobacco	10	218	3	4
Aug. 8	13	To ditto, for his Half of the Goods sold at *Copenhagen*	10	1255	—	—
				1473	3	4

Hon. Commissrs. of the Customs Dr.

				l.	s.	d.
1793						
July 4	8	To Voyage to *Copenhagen* in Comp. between *S. Smith* and self	10	436	6	8

Old South-Sea Annuity Dr.

				l.	s.	d.
1793						
July 12	8	To Cash, at 91½ *per Cent.* transferred to me	12000	10993	14	6
Sept. 29	14	To Profit and Loss, for Half a Year's Dividend	7	180	—	—
				11173	14	6

					l.	s.	d.
1793		**Per Contra**		Cr.			
July 4	8	By Commiſſioners of the Cuſtoms, for a Drawback on Tobacco exported		10	436	6	8
Aug. 8	10	By *Jaques Jolliffe*'s Accompt Current		13	2510	—	—
					2946	6	8
1793		**Per Contra**		Cr.			
July 4	8	By his Accompt in Comp. for his Half of the Drawback on 30 Hhds. of Tobacco		10	218	3	4
Aug. 8	10	By ditto, for his Half of the Goods ſold at *Copenhagen*		10	1255	—	—
12	10	By Caſh, for his Half of the Gain on the Exchange of 10040 Rix Dollars		2	5	4	7
					1478	7	11
1793		**Per Contra**		Cr.			
July 4	8	By his Accompt Current, for his Half of the Voyage to *Copenhagen*		10	731	14	10
Aug. 12	R	By Voyage to *Copenhagen*, for his Share of the Gain thereof		10	741	8	6
					1473	3	4
1793		**Per Contra**		Cr.			
July 20	9	By Caſh, received in full		2	436	6	8
1793		**Per Contra**		Cr.			
			l.				
Oct. 10	14	By Caſh, received Half a Year's Dividend due laſt *Michaelmas*		3	180	—	—
Dec. 31	R			17	10950	—	—
	R	By Balance, at 91½ *per Cent.*	12000				
		By Profit and Loſs, loſt by the Abatement of its Price, and the Brokerage		7	43	14	6
					11173	14	6

Thread in Co. between J. Severn and self, each Half Dr.

			lb.		l.	s.	d.
1793							
July 17	9	To *John Marsh*, at 14*s.* 10*d.*½ *per lb.* for	5628	11	4185	16	6
23	9	To Cash, paid Charges on bringing the said Thread home		2	17	14	6
Dec. 30	R	To *James Severn*'s Accompt in Comp. for his Share of the Gain		11	415	2	6
—	R	To Profit and Loss, for my Share of ditto		7	415	2	6
					5033	16	—

John Marsh, of Manchester Dr.

1793							
Aug. 26	11	To Sundry Accompts		—	4185	16	6

James Severn's Acct. Curt. Dr.

1793							
July 17	9	To his Accompt in Comp. for his Half of Thread bought of *J. Marsh*		11	2092	18	3
23	9	To ditto, for his Half of Charges on the said Thread		11	8	17	3
	R	To Balance due to him		17	415	2	6
					2516	18	—

Note, Observe the *Index* under *Note* 2, July 28, p. 13, in the Waste-Book, concerning any Partner's Accompt Current giving Credit for his Part of Goods sold, but not paid for.

James Severn's Acct. in Co. Dr.

1793							
July 28	14	To his Accompt Current, for his Half of Thread sold *T. Hart* and Comp.		11	450	—	—
Aug. 3	14	To ditto, for ditto, sold for ready Mony		11	450	—	—
Sept. 24	14	To ditto, for ditto, — *William Evans*		11	450	—	—
Dec. 28	19	To ditto, for ditto, — *James Allen*		11	450	—	—
29	19	To ditto, for ditto, — Sir *H. Parsons*		11	450	—	—
30	19	To ditto, for ditto, — *William Baker*, Esq.		11	266	18	—
					2516	18	—

Per Contra Cr.

1793			lb.		l.	s.	d.
July 28	9	By *Tim. Hart* and Comp. at 18*s. per lb.* for	1000	12	900	—	—
Aug. 3	10	By Cash, sold *A. Sanders*, at 18*s.* ... for	1000	2	900	—	—
Sept. 24	14	By Sundry Accompts, at 18*s.* ... for	1000	—	900	—	—
Dec. 28	19	By Cash ... at 18*s.* ... for	1000	3	900	—	—
29	19	By Sir *Humphrey Parsons*, at 18*s.* ... for	1000	3	900	—	—
30	19	By *William Baker*, Esq. at 17*s.* ... for	628	4	533	16	—
			5628		5033	16	—

Per Contra Cr.

1793							
July 17	9	By Thread in Comp. between *James Severn* and self, each Half ...		11	4185	16	6

Per Contra Cr.

1793							
July 28	9	By his Accompt in Comp. for his Half of Thread sold *T. Hart* and Comp. ...		11	450	—	—
Aug. 3	10	By ditto, for ditto, sold for ready Mony ...		11	450	—	—
Sept. 24	14	By ditto, for ditto, sold *William Evans* ...		11	450	—	—
Dec. 28	19	By ditto, for ditto, sold *James Allen* ...		11	450	—	—
29	19	By ditto, for ditto, sold Sir *H. Parsons* ...		11	450	—	—
30	19	By ditto, for ditto, sold *William Baker*, Esq. ...		11	266	18	—
					2516	18	—

Per Contra Cr.

1793							
July 17	9	By his Accompt Current, for his Half of Thread bought of *John Marsh* ...		11	2092	18	3
23	9	By ditto, for his Half of Charges on the said Thread ...		11	8	17	3
Dec. 30	R	By Thread in Comp. for his Share of the Gain thereof ...		11	415	2	6
					2516	18	—

1793		Timothy Hart and Comp. Dr.		l.	s	d.
July 28	9	To Thread in Comp. between *J. Severn* and self	11	900	—	—
Dec. 17	18	To Sundry Accompts	—	1125	—	—
				2025	—	—

1793		John Herbert Dr.				
Aug. 6	10	To Ship *James*	6	12	19	—¾

1793		John Smith Dr.				
Aug. 6	10	To Ship *James*	6	12	19	—¾

1793		William Evans Dr.				
Aug. 6	10	To Ship *James*	6	12	19	—¾
Sept. 24	14	To Thread in Comp. payable in 6 Months	11	400	—	—

1793		James Jackson Dr.				
Aug. 6	10	To Ship *James*	6	12	19	—¾
Sept. 22	13	To Sundry Accompts	—	1174	5	—

d.